# CONTENTED DEMENTIA TRUST

England & Wales · Charity number 1088247

## Details

| | |
|---|---|
| Other names | SPECAL |
| Status | Registered |
| Legal form | Charitable company |
| Company number | 04186558 |
| Registered | 2001-08-29 |
| Register | View on the Charity Commission register |

## Contact

| | |
|---|---|
| Address | The Little Orchard<br>Broadwell<br>Moreton-In-Marsh<br>GL56 0UA |
| Phone | 01451870981 |
| Email | admin@contenteddementiatrust.org |
| Website | www.contenteddementiatrust.org |

## Activities

**Objects:** TO PROMOTE (FOR THE PURPOSE OF RELIEVING THEIR SICKNESS AND DISTRESS) THE SUPPORT, CARE AND LIFELONG WELL-BEING OF PERSONS WITH DEMENTIA.

**Activities:** To promote (for the purpose of relieving of their sickness and distress) the support, care and life-long well-being of persons with dementia.

## Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE BURFORD AND BROADWELL
- Australia
- Canada
- France
- Hong Kong
- Ireland
- Italy
- Netherlands
- New Zealand
- Northern Ireland
- Portugal
- Scotland
- South Africa
- Spain
- United States
- Throughout England And Wales

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £109,871 | £187,464 | - | - |
| 2024-03-31 | £286,375 | £124,580 | - | - |
| 2023-03-31 | £29,074 | £68,227 | - | - |
| 2022-03-31 | £62,217 | £70,362 | - | - |
| 2021-03-31 | £94,351 | £44,472 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| ALISON EAstabrook | | 2025-08-06 |
| Diane Trinder | | 2025-11-08 |
| MICHAEL ROWAN | | 2026-04-14 |
| PENELOPE ANN GARNER | | 2002-09-02 |

# Accounts

**Charity registration number 1088247**

**Company registration number 04186558 (England and Wales)**

# CONTENTED DEMENTIA TRUST

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2025

# CONTENTED DEMENTIA TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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| | |
|---|---|
| **Trustees** | Mrs A L Vass<br>Mrs P A Garner<br>Mr M Philpot |
| **Secretary** | Mrs A Eastbrook |
| **Charity number** | 1088247 |
| **Company number** | 04186558 |
| **Registered office** | Little Orchard, Broadwell<br>Moreton in Marsh<br>Gloucestershire<br>United Kingdom<br>GL56 0UA |
| **Independent examiner** | M A Jackson FCA DChA<br>Azets Audit Services<br>Westpoint<br>Lynch Wood<br>Peterborough<br>Cambridgeshire<br>United Kingdom<br>PE2 6FZ |

# CONTENTED DEMENTIA TRUST

## CONTENTS

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

**Objectives and activities**

The objects of the charity are laid down in the memorandum and articles of association.

The primary object of the charity is to provide specialised direct and indirect support for people with dementia,

The trustees' policy is to further the objects of the charity by ensuring that specialised care can be provided for people with dementia, including the development and introduction of a locality-focussed service model to be facilitated by a Master Practitioner within a given geographical area. The Trust's primary focus will therefore be on the development of a new Master Practitioner Development Course, planned for introduction in 2026.

New trustees are inducted into their roles and responsibilities by the chairperson and the director and are provided with the latest annual report and financial statements. They will be given verbal instruction on the charity's administration, object and activities, organisation, financial procedures, equal opportunities and risk assessment and charity commission leaflet CC3 (a). The trustees take strategic decisions within a framework established by the trustees. The trustees, through the chairperson, manage and recruit other staff. Plans and policies were formulated by the trustees; the trustees make the planning and policy decisions. The skills mix of the board is reviewed annually.

**Achievements and performance**

The Contented Dementia Trust continues to operate both at home and abroad; Dementia Together, our US affiliate, plans to incorporate the Trust's Master Practitioner Development syllabus into its training programme during 2025/2026.

Interest in the book "Contented Dementia", which describes the SPECAL method, continues; and interest in translation into languages other than English is growing, with a revised edition planned for 2026. The "Understanding Dementia" DVD continues to sell well. The A5 booklet "Contented Dementia Trust: the SPECAL method" continues to increase its circulation in the UK and overseas. The SPECAL Photograph Album representation of memory, which uses an analogy to explain the experience of dementia from the perspective of the person with the condition, has attracted an increasing interest since it was first published in 2003; its core principle has been borne out by the research completed in collaboration with King's College London; a Joint Statement is published on both websites (www.kcl.ac.uk; www.contenteddementiatrust.org).

The Trust continues to be based at Bruern in West Oxfordshire, and there has been a growing interest in bespoke training courses held live at Bruern.

The SPECAL Academy remains the training arm of the charity with overall responsibility for the SPECAL Training Programme, including the Master Practitioner Development Syllabus. The Academy draws on the services of professionals in a number of areas including website design, social media, standardisation of training materials, film editing, clinical supervision and mentoring.

The Trust's principal revenue stream continues to be the provision of training courses for professionals, enabling the Lena Taylor Memorial Fund to provide support to families and professionals who would otherwise be unable to access the Trust's training and coaching services.

Considerable investment will be required to develop and promote the Academy’s professional training programme; the trustees understand the need for the Trust to raise more income to continue its existing services, to adapt and improve them, and to attract additional funding from third-party sources, in particular for further research.

The trustees continue to recognise the value of rigorous evaluation of the SPECAL method in establishing its clinical credentials. The large body of anecdotal evidence of the positive outcomes of using the SPECAL method is now supported by formal evaluation undertaken by independent organisations who have accredited SPECAL Practitioners on their staff. Following the increase In the number of accredited SPECAL Coaches offering the basic introductory courses, the requirement for an extended programme of training for Master Practitioners is now required to meet the demand for family support across the country and overseas, leading to the development of the Master Practitioner Development Course.

**Public benefit**
The trustees have referred to the guidelines contained in the Charity Commission's general guidance on public benefit when reviewing their aim and objectives and in planning the future activities. In particular the trustees consider how planned activity will contribute to the aims and objectives they have set. The achievements and performance of the Trust are shown in this report and the public are the direct beneficiary of those activities. As stated in the objects and activities the primary object of the charity is to provide specialised direct and indirect support for people with dementia which demonstrate the purpose and benefit to the public directly.

**Financial review**
The Statement of Financial Activities is set out on page 5 of the financial statements.

Income has reduced by £176,504 in the year to 31 March 2025.

The statement of financial activities shows a net deficit for the year of £77,593.

The company's unrestricted funds stand at £910,200 leaving available funds of £877,642. Restricted funds stand at £6,492.

**Funds available**
As of 31 March 2025, the charity had available unrestricted funds of £877,642.

**Plans for future periods**
Contented Dementia Trust, working through the SPECAL Academy, will continue to develop a portfolio of collaborative partnerships in order to demonstrate and deliver care, to train SPECAL Coaches, Practitioners and Master Practitioners, to train professional trainers to train others in the use of the SPECAL method and to publish findings in peer-reviewed journals of its specialised approach to the management of dementia, including an important focus on communication within the context of ageing and dementia. Contented Dementia Trust will press ahead with plans to maximise the benefits of advancing technology including AI with particular reference to developing and standardising its training programme and family work. The Trust will continue to move towards the expansion of sustainable funding mechanisms that will ensure its growth in providing direct support for those affected by dementia. Contented Dementia Trust will proactively identify opportunities to publish research-based evidence in order to enhance the credibility and reputation of the family-driven SPECAL care model and enable access to government funding.

**Structure, governance and management**
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs A L Vass
Mrs P A Garner
Mr N S Robinson
Ms Z A Elkins
Mr M Philpot

The company was incorporated on 23 March 2001 under the name 'SPECAL' and commenced activities on 11 February 2002. Until this time, SPECAL's activities had been conducted through, and as a project of, the Oxfordshire branch of the Alzheimer's Society. Assets belonging to the SPECAL project were transferred to SPECAL when it became an independent company with charitable status.

SPECAL, in its capacity as a project of the Alzheimer's Society, had been based in Burford Community Hospital with its integrated NHS Nursing Development Unit since 1990; when the NHS withdrew all the Burford services in 2000 they planned they planned its commercial sale and potential demolition. This left SPECAL trying to raise £800,000 to acquire the hospital site while being allowed to remain on part of the site in the interim in order to continue its work on a temporary basis with a ‘24 hours’ notice to quit. Three years later, SPECAL was given notice to quit as the sale was by then imminent: late in the day, a single benefactor enabled SPECAL to buy The Old Hospital by making a donation of £800,000 to the charity for that purpose. Contracts were exchanged in March 2004, and SPECAL raised a further £40,000 in order to fit out and refurbish key parts of the building which had not been maintained by the NHS since 1997, when they decided to move towards closure.

In 2011 SPECAL was named Charity of the Year by International Publishing Corporation (IPC) Media and during the course of the year was supported by IPC to change the name of the charity to Contented Dementia Trust. As part of the re-branding process the term 'SPECAL method' was incorporated as the means whereby the charity achieves its aim of promoting lifelong well-being for people with dementia. In 2023 the Centre of Excellence was moved from Burford to Bruern, West Oxfordshire.

The Registered Charity and Company numbers and other related organisational aspects of the charity continue unchanged.

The governing document is the Memorandum and Articles of Association. In addition to an annual meeting, the trustees meet at regular intervals each year in order to ensure that they can make strategic plans and monitor the charity's activities on a regular basis.

The secretary has been responsible for co-ordinating the administration of the charitable company, for charitable company correspondence, financial monitoring and record maintenance, tax credit recovery from the Inland Revenue and maintaining financial records of the charity.

The trustees maintain a savings account with COIF, a short-term deposit account with Lloyds and a current account with online banking facilities; there are chequebook facilities for the current account. Two signatories are required for any cheque; signatories are the chairman and secretary. Any payments made must be within budgets that the trustees have approved. No signatory is allowed to sign a cheque payable to herself or to himself.

The trustees' report was approved by the Board of Trustees.

Mr N S Robinson
**Trustee**

6 August 2025

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF CONTENTED DEMENTIA TRUST

I report to the trustees on my examination of the financial statements of Contented Dementia Trust (the charity) for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.


**M A Jackson FCA DChA**

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
PE2 6FZ
United Kingdom


Dated: 17 October 2025

# CONTENTED DEMENTIA TRUST

## STATEMENT OF FINANCIAL ACTIVITIES
## INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2025*

| | Notes | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | | | |
| Donations and legacies | 3 | 73,045 | 424 | 73,469 | 79,807 | 963 | 80,770 |
| Investments | 4 | 36,402 | - | 36,402 | 5,605 | - | 5,605 |
| Other income | 5 | - | - | - | 200,000 | - | 200,000 |
| **Total income** | | 109,447 | 424 | 109,871 | 285,412 | 963 | 286,375 |
| **Expenditure on:** | | | | | | | |
| Raising funds | 6 | 1,754 | - | 1,754 | 1,626 | - | 1,626 |
| Charitable activities | 7 | 185,710 | - | 185,710 | 122,954 | - | 122,954 |
| **Total expenditure** | | 187,464 | - | 187,464 | 124,580 | - | 124,580 |
| **Net (expenditure)/income for the year/ Net movement in funds** | | (78,017) | 424 | (77,593) | 160,832 | 963 | 161,795 |
| Fund balances at 1 April 2024 | | 988,217 | 6,068 | 994,285 | 827,385 | 5,105 | 832,490 |
| **Fund balances at 31 March 2025** | | 910,200 | 6,492 | 916,692 | 988,217 | 6,068 | 994,285 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# CONTENTED DEMENTIA TRUST

## BALANCE SHEET

### *AS AT 31 MARCH 2025*

| | Notes | 2025 £ | 2025 £ | 2024 £ | 2024 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **12** | | 32,558 | | 37,565 |
| **Current assets** | | | | | |
| Debtors | **13** | 1,109 | | 2,209 | |
| Cash at bank and in hand | | 891,276 | | 959,480 | |
| | | 892,385 | | 961,689 | |
| **Creditors: amounts falling due within one year** | **14** | (8,251) | | (4,969) | |
| Net current assets | | | 884,134 | | 956,720 |
| **Total assets less current liabilities** | | | 916,692 | | 994,285 |
| **Income funds** | | | | | |
| Restricted funds | **16** | | 6,492 | | 6,068 |
| Unrestricted funds | | | 910,200 | | 988,217 |
| | | | 916,692 | | 994,285 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 6 August 2025

Mr N S Robinson
**Trustee**

**Company registration number 04186558**

### 1 Accounting policies

**Charity information**

Contented Dementia Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Little Orchard, Broadwell, Moreton in Marsh, Gloucestershire, GL56 0UA, United Kingdom.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention,[modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Plant and equipment | 20% Straight line |
| Fixtures and fittings | 20% Reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**1 Accounting policies** **(Continued)**

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Donations and legacies**

| | Total 2025 £ | Total 2024 £ |
|---|---|---|
| Donations and gifts | 73,469 | 80,770 |

### 4 Investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Interest receivable | 36,402 | 5,605 |

### 5 Other income

| | Total 2025 £ | Total 2024 £ |
|---|---|---|
| Net gain on disposal of tangible fixed assets | - | 200,000 |

### 6 Raising funds

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Fundraising and publicity | | |
| Seeking donations, grants and legacies | 1,754 | 1,626 |
| | 1,754 | 1,626 |

## 7 Charitable activities

| | Charitable Expenditure 2025 £ | Charitable Expenditure 2024 £ |
|---|---|---|
| Staff costs | 93,352 | 17,791 |
| Depreciation and impairment | 7,910 | 9,391 |
| Consultancy | 22,982 | 27,593 |
| Insurance | 1,217 | 3,279 |
| Advertising | 5,465 | 8,798 |
| Filming | 2,328 | 5,577 |
| Cleaning | - | 955 |
| Printing, stationery and computers | 11,761 | 10,699 |
| Telephone | 1,337 | 1,795 |
| Light, power and heat | 487 | 2,485 |
| Legal | 3,092 | 11,920 |
| Sundry | 2,235 | 3,377 |
| Travel | 15,088 | - |
| Other charitable expenditure | 1,806 | 8,658 |
| | 169,060 | 112,318 |
| Share of support costs (see note 8) | 14,082 | 8,236 |
| Share of governance costs (see note 8) | 2,568 | 2,400 |
| | 185,710 | 122,954 |

## 8 Support costs

| | Support costs £ | Governance costs £ | 2025 £ | Support costs £ | Governance costs £ | 2024 £ |
|---|---|---|---|---|---|---|
| Accountancy | 1,722 | - | 1,722 | 1,594 | - | 1,594 |
| Rent and water | 12,051 | - | 12,051 | 6,077 | - | 6,077 |
| Bank charges | 309 | - | 309 | 565 | - | 565 |
| Independent Examination | - | 2,568 | 2,568 | - | 2,400 | 2,400 |
| | 14,082 | 2,568 | 16,650 | 8,236 | 2,400 | 10,636 |
| Analysed between | | | | | | |
| Charitable activities | 14,082 | 2,568 | 16,650 | 8,236 | 2,400 | 10,636 |

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

One Trustee was reimbursed travelling expenses of £178 (2024 - none reimbursed).

### 10 Employees

The average monthly number of employees during the year was:

| | 2025 Number | 2024 Number |
|---|---|---|
| | 2 | 1 |

| Employment costs | 2025 £ | 2024 £ |
|---|---|---|
| Wages and salaries | 92,776 | 17,791 |
| Other pension costs | 576 | - |
| | 93,352 | 17,791 |

There were no employees whose annual remuneration was more than £60,000.

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 12 Tangible fixed assets

| | Plant and equipment £ | Fixtures and fittings £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| At 1 April 2024 | 30,350 | 44,697 | 75,047 |
| Additions | 2,030 | 873 | 2,903 |
| At 31 March 2025 | 32,380 | 45,570 | 77,950 |
| **Depreciation and impairment** | | | |
| At 1 April 2024 | 28,543 | 8,939 | 37,482 |
| Depreciation charged in the year | 584 | 7,326 | 7,910 |
| At 31 March 2025 | 29,127 | 16,265 | 45,392 |
| **Carrying amount** | | | |
| At 31 March 2025 | 3,253 | 29,305 | 32,558 |
| At 31 March 2024 | 1,807 | 35,758 | 37,565 |

## 13 Debtors

| Amounts falling due within one year: | 2025 £ | 2024 £ |
|---|---|---|
| Trade debtors | 72 | 1,199 |
| Prepayments and accrued income | 1,037 | 1,010 |
| | 1,109 | 2,209 |

## 14 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|---|---|---|
| Other taxation and social security | 3,955 | 1,242 |
| Trade creditors | 96 | - |
| Other creditors | 168 | - |
| Accruals and deferred income | 4,032 | 3,727 |
| | 8,251 | 4,969 |

## 15 Retirement benefit schemes

**Defined contribution schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £576 (2024 - £-).

## 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | | Movement in funds | | Movement in funds | |
|---|---|---|---|---|---|
| | Balance at 1 April 2023 | Incoming resources | Balance at 1 April 2024 | Incoming resources | Balance at 31 March 2025 |
| | £ | £ | £ | £ | £ |
| Lena Taylor Memorial Fund | 5,105 | 963 | 6,068 | 424 | 6,492 |

The Lena Taylor Memorial Fund provides support to families and professionals who would otherwise be unable to access the Trust’s training and coaching services.

### 17 Analysis of net assets between funds

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|
| Fund balances at 31 March 2025 are represented by: | | | | | | |
| Tangible assets | 32,558 | - | 32,558 | 37,565 | - | 37,565 |
| Current assets/(liabilities) | 877,642 | 6,492 | 884,134 | 950,652 | 6,068 | 956,720 |
| | 910,200 | 6,492 | 916,692 | 988,217 | 6,068 | 994,285 |

### 18 Related party transactions

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

| | 2025 £ | 2024 £ |
|---|---|---|
| Aggregate compensation | 52,000 | 13,000 |

# Accounts

**Charity registration number 1088247**

**Company registration number 04186558 (England and Wales)**

# CONTENTED DEMENTIA TRUST

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2024

# CONTENTED DEMENTIA TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---|---|---|
| **Trustees** | Mrs A L Vass | |
| | Mrs P A Garner | |
| | Mr N S Robinson | |
| | Ms Z A Elkins | |
| | Mr M Philpot | (Appointed 19 September 2023) |
| **Secretary** | Mrs A Eastbrook | |
| **Charity number** | 1088247 | |
| **Company number** | 04186558 | |
| **Registered office** | Little Orchard, Broadwell<br>Moreton in Marsh<br>Gloucestershire<br>United Kingdom<br>GL56 0UA | |
| **Independent examiner** | Azets Audit Services<br>Westpoint<br>Lynch Wood<br>Peterborough<br>Cambridgeshire<br>United Kingdom<br>PE2 6FZ | |

# CONTENTED DEMENTIA TRUST

## CONTENTS

# CONTENTED DEMENTIA TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

## *FOR THE YEAR ENDED 31 MARCH 2024*

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

**Objectives and activities**
The objects of the charity are laid down in the memorandum and articles of association.

The primary object of the charity is to provide specialised direct and indirect support for people with dementia.

The trustees' policy is to further the objects of the charity by ensuring that specialised care can be provided for people with dementia, that the SPECAL Centre can continue to develop as a centre of excellence, that family and friends of people with dementia can be trained and supported in delivering care and that care and health workers and others involved in the support of people with dementia can learn from and about the charity's specialised approach.

New trustees are inducted into their roles and responsibilities by the chairperson and the director and are provided with the latest annual report and financial statements. They will be given verbal instruction on the charity's administration, object and activities, organisation, financial procedures, equal opportunities and risk assessment and charity commission leaflet CC3 (a). The trustees take strategic decisions within a framework established by the trustees. The trustees, through the chairperson, manage and recruit other staff. Plans and policies were formulated by the trustees; the trustees make the planning and policy decisions. The skills mix of the board is reviewed annually.

Dr. Michael Philpot, formerly of the South London and Maudsley NHS trust, who was closely involved with the King’s College London preliminary research project, joined the Board of Trustees in September 2023 and continues to advise the Trust on matters relating to evaluation and mentorship.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

**Achievements and performance**
Contented Dementia Trust offers the potential for lifelong well-being for people who have dementia. The charity pays close attention to everyone involved with the person with dementia: partners, companions, carers, family members, friends, and also all associated care and health professionals. There is an increasing demand for its training courses which remain a significant source of revenue.

Contented Dementia Trust works with family carers and friends, as well as professional teams, to support people who have dementia through the application of the SPECAL method; it has developed a transitional care programme and offers outreach contact for people with dementia; it has developed integrated pathways for both family coaching and professional training as defined within the various levels of professional accreditation. The Trust has worked with teams working in a variety of clinical settings, including domiciliary, supported living, acute hospital, palliative and nursing home care; it has delivered annual lectures to clinical psychology doctoral students at the University of Oxford and has presented to teams of Occupational Therapists working within the NHS, teams of domiciliary care providers, it has also established training links with health professionals working in Australia, New Zealand, the US, Spain and Portugal. The Trust has been significantly referenced in recently published 4th edition of Professor Ian Norman’s "The Art and Science of Mental Health Nursing: Principles and Practice", which is required reading for all mental health nurses; in the Dynamics of Dementia Communication (Professor Alison Wray); and in Yoga and Dementia (Amber Grosse), as well as in The New York Times and periodicals such as The New Yorker. It has presented to large numbers of multi-disciplinary staff including psychotherapists, occupational therapists, church groups, social clubs and societies, GPs, nurses, speech & language therapists and yoga teachers; it continues to respond positively to enquiries from around the world about the possibility of training overseas by personal visits and remote learning. Over the past year it has continued to collaborate with service providers in the statutory sector to bring greater dementia awareness to communities in various parts of the country.

The Contented Dementia Trust's area of operation continues to expand both at home and abroad, with extensive Practitioner training under way. Dementia Together, a not for profit organisation based in Fort Collins, in the US state of Colorado, became affiliated to the Trust at the top level in January 2024, with co-branding of SPECAL presentations and training materials.

Interest in the book "Contented Dementia", which describes the SPECAL method, continues; the rise in book sales has been sustained and interest in translation into languages other than English is growing: a revision of the current edition is work in progress. The "Understanding Dementia" DVD continues to sell well. The A5 booklet "Contented Dementia Trust: the SPECAL method" continues to increase its circulation in the UK and overseas. The SPECAL Photograph Album representation of memory, which uses an analogy to explain the experience of dementia from the perspective of the person with the condition, has attracted an increasing interest since it was first published in 2003; its core principle has been borne out by the research completed in collaboration with King's College London; a Joint Statement is published on both websites (www,kcl.ac.uk; www.contenteddementiatrust.org). The board chairperson, who is a recently retired director of Time Inc. (UK) Ltd has provided a strategic lead in many areas of the work of the Trust, resulting in a strengthened position in terms of collaboration with other organisations through a variety of dissemination channels at home and abroad.

During the year under review, three major innovations have taken place:

In **April 2023** the SPECAL Academy was formally incorporated as the training arm of the charity with overall responsibility for the Trust’s training programme. Formal professional accreditation, whether as an individual or an organisation, is supplemented by ongoing monitoring and professional development to ensure fidelity to the SPECAL model. The programme includes the training of SPECAL Practitioners working alongside families; it is this family work which is essential to the achievement of the overall charitable aim of the Trust i.e. the promotion of lifelong well-being for people with dementia.

In **October 2023** the sale of the Old Hospital buildings was successfully negotiated and finalised, This followed the completion of due process as required in relation to the obsolete NHS charge on the property during the previous year. Formal approval was subsequently granted for change of use of the building as a private residence; the site was then purchased by a local family for conversion to a private residence. The Old Hospital had been home to the Centre of Excellence for the SPECAL method for some thirty three years, and prior to the sale a 360° film record was made of the entire site, adding significantly to the Trust’s archive of film and audio records resources, which are invaluable for training purposes. The Trust has since established a new location for the Centre of Excellence, some four miles away at Bruern, West Oxfordshire. The 'Virtual Burford' programme continues to be expanded and adapted to reflect the range of courses formerly offered face-to-face at Burford, and the Trust website is currently being updated to enable online applications and facilitate other support services.

In **January 2024,** as a direct result of the sale of Burford, the Trust was able, after many years of relying entirely on a small voluntary workforce with minimum access to the advantages of modern technology, to employ a permanent administrator for the SPECAL Academy, and draw on the services of professionals in a number of areas including website design, social media, standardisation of training materials, film editing.

The Trust’s principal revenue stream continues to be the provision of training courses for professionals. The Lena Taylor Memorial Fund, which continues to attract donations and is supported by the SPECAL Bridge Club and personal legacies, provides support to families and professionals who would otherwise be unable to access the Trust’s training and coaching services

Considerable investment will be required to develop and promote the Academy’s professional training programme; the trustees understand the need for the Trust to raise more income to continue its existing services, to adapt and improve them, and to attract additional funding from third-party sources, in particular for further research.

The trustees continue to recognise the value of rigorous evaluation of the SPECAL method in establishing its clinical credentials. The large body of anecdotal evidence of the positive outcomes of using the SPECAL method is now supported by formal evaluation undertaken by independent organisations who have accredited SPECAL Practitioners on their staff. During the year we have increased considerably the number of SPECAL Coaches offering the basic introductory courses, and it is now clear that a considerable increase in the number of licensed SPECAL Practitioners is required to meet the demand for family support across the country and overseas.

**Public benefit**

The trustees have referred to the guidelines contained in the Charity Commission's general guidance on public benefit when reviewing their aim and objectives and in planning the future activities. In particular the trustees consider how planned activity will contribute to the aims and objectives they have set. The achievements and performance of the Trust are shown in this report and the public are the direct beneficiary of those activities. As stated in the objects and activities the primary object of the charity is to provide specialised direct and indirect support for people with dementia which demonstrate the purpose and benefit to the public directly.

**Financial review**

The Statement of Financial Activities is set out on page 8 of the financial statements.

Income has increased by £257,301 in the year to 31 March 2024.

The statement of financial activities shows a net surplus for the year of £161,795.

The company's unrestricted funds stand at £988,217 leaving available funds of £950,652. Restricted funds stand at £6,068.

A donation of £800,000 from the P.F. Charitable Trust was shown in the 2003-04 accounts as restricted income. This sum was used to acquire the freehold premises. The terms of the original charitable donation were that it had to be used to purchase The Old Hospital, Burford and that any future change of ownership of the building would be discussed and agreed in advance. This condition was duly honoured in advance of the sale in 2023 when it was agreed with the benefactors that the proceeds of sale would be put to excellent use in line with their original intention in relation to the preservation of a Centre of Excellence for the SPECAL method.

Having focused on bringing the charity back to an affordable base by establishing a modern Centre of Excellence at the Trust's new premises at Bruern whilst continuing to deliver an innovative programme of family coaching and professional training, the trustees believe that the groundwork has been set to establish a sustainable programme of growth. Public awareness of the SPECAL model continues to be generated by Oliver James' book "Contented Dementia" and by the Trust's popular A5 booklet, which is in increasing demand both at home and abroad, reinforced by the positive publicity generated via greater social media activity by both professionals and families who have applied the SPECAL method in a practical way.

**Funds available**

As of 31 March 2024, the charity had available unrestricted funds of £950,652.

A proportion of the funds accruing from the sale of The Old Hospital have been used to cover the costs of moving from the Burford site and relocation to Bruern, with necessary adaptation of the new office space; legal fees in connection with the SPECAL Academy set-up; standardisation of training materials; updating of policies; employment of new staff; the filing and digitalisation of data.

**Plans for future periods**

Contented Dementia Trust, working through the SPECAL Academy, will continue to develop a portfolio of collaborative partnerships in order to demonstrate and deliver care, to train SPECAL Coaches, Practitioners and Master Practitioners, to train professional trainers to train others in the use of the SPECAL method and to publish findings in peer-reviewed journals of its specialised approach to the management of dementia, including an important focus on communication within the context of ageing and dementia. Contented Dementia Trust will press ahead with plans to maximise the benefits of advancing technology including AI with particular reference to developing and standardising its training programme and family work. The Trust will continue to move towards the expansion of sustainable funding mechanisms that will ensure its growth in providing direct support for those affected by dementia. Contented Dementia Trust will proactively identify opportunities to publish research-based evidence in order to enhance the credibility and reputation of the family-driven SPECAL care model and enable access to government funding.

**Structure, governance and management**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

| | |
|---|---|
| Mrs A L Vass | |
| Mrs P A Garner | |
| Mr N S Robinson | |
| Ms Z A Elkins | |
| Mr M Philpot | (Appointed 19 September 2023) |

The company was incorporated on 23 March 2001 under the name 'SPECAL' and commenced activities on 11 February 2002. Until this time, SPECAL's activities had been conducted through, and as a project of, the Oxfordshire branch of the Alzheimer's Society. Assets belonging to the SPECAL project were transferred to SPECAL when it became an independent company with charitable status.

SPECAL, in its capacity as a project of the Alzheimer's Society, had been based in Burford Community Hospital with its integrated NHS Nursing Development Unit since 1990; when the NHS withdrew all the Burford services in 2000 they planned they planned its commercial sale and potential demolition. This left SPECAL trying to raise £800,000 to acquire the hospital site while being allowed to remain on part of the site in the interim in order to continue its work on a temporary basis with a '24 hours' notice to quit. Three years later, SPECAL was given notice to quit as the sale was by then imminent: late in the day, a single benefactor enabled SPECAL to buy The Old Hospital by making a donation of £800,000 to the charity for that purpose. Contracts were exchanged in March 2004, and SPECAL raised a further £40,000 in order to fit out and refurbish key parts of the building which had not been maintained by the NHS since 1997, when they decided to move towards closure.

In 2011 SPECAL was named Charity of the Year by International Publishing Corporation (IPC) Media and during the course of the year was supported by IPC to change the name of the charity to Contented Dementia Trust. As part of the re-branding process the term 'SPECAL method' was incorporated as the means whereby the charity achieves its aim of promoting lifelong well-being for people with dementia. In 2023 the Centre of Excellence was moved from Burford to Bruern, West Oxfordshire.

The Registered Charity and Company numbers and other related organisational aspects of the charity continue unchanged.

The governing document is the Memorandum and Articles of Association. In addition to an annual meeting, the trustees meet at regular intervals each year in order to ensure that they can make strategic plans and monitor the charity's activities on a regular basis.

The secretary has been responsible for co-ordinating the administration of the charitable company, for charitable company correspondence, financial monitoring and record maintenance, tax credit recovery from the Inland Revenue and maintaining financial records of the charity.

The trustees maintain a savings account with COIF, a short-term deposit account with Lloyds and a current account with online banking facilities; there are chequebook facilities for the current account. Two signatories are required for any cheque; signatories are the chairman and secretary. Any payments made must be within budgets that the trustees have approved. No signatory is allowed to sign a cheque payable to herself or to himself.

The trustees' report was approved by the Board of Trustees.

Mr N S Robinson
**Trustee**

24 January 2025

## INDEPENDENT EXAMINER'S REPORT

## TO THE TRUSTEES OF CONTENTED DEMENTIA TRUST

I report to the trustees on my examination of the financial statements of Contented Dementia Trust (the charity) for the year ended 31 March 2024.

**Responsibilities and basis of report**
As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity’s financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**
Since the charity’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.


**M A Jackson FCA DChA**

Westpoint
Lynch Wood
Peterborough
Cambridgeshire
PE2 6FZ
United Kingdom


Dated: 27 January 2025

## CONTENTED DEMENTIA TRUST

### STATEMENT OF FINANCIAL ACTIVITIES
### INCLUDING INCOME AND EXPENDITURE ACCOUNT

### *FOR THE YEAR ENDED 31 MARCH 2024*

| | Notes | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|---|---|---|---|---|---|---|
| **Income and endowments from:** | | | | | | | |
| Donations and legacies | **3** | 79,807 | 963 | 80,770 | 27,332 | 1,142 | 28,474 |
| Investments | **4** | 5,605 | - | 5,605 | 600 | - | 600 |
| Other income | **5** | 200,000 | - | 200,000 | - | - | - |
| **Total income** | | 285,412 | 963 | 286,375 | 27,932 | 1,142 | 29,074 |
| **Expenditure on:** | | | | | | | |
| Raising funds | **6** | 1,626 | - | 1,626 | 13,879 | - | 13,879 |
| Charitable activities | **7** | 122,954 | - | 122,954 | 54,325 | 23 | 54,348 |
| **Total expenditure** | | 124,580 | - | 124,580 | 68,204 | 23 | 68,227 |
| **Net income/(expenditure) for the year/ Net movement in funds** | | 160,832 | 963 | 161,795 | (40,272) | 1,119 | (39,153) |
| Fund balances at 1 April 2023 | | 827,385 | 5,105 | 832,490 | 867,657 | 3,986 | 871,643 |
| **Fund balances at 31 March 2024** | | 988,217 | 6,068 | 994,285 | 827,385 | 5,105 | 832,490 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

## BALANCE SHEET

### *AS AT 31 MARCH 2024*

| | Notes | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **12** | | 37,565 | | 800,000 |
| **Current assets** | | | | | |
| Debtors | **13** | 2,209 | | 8,547 | |
| Cash at bank and in hand | | 959,480 | | 29,090 | |
| | | 961,689 | | 37,637 | |
| **Creditors: amounts falling due within one year** | **14** | (4,969) | | (5,147) | |
| Net current assets | | | 956,720 | | 32,490 |
| **Total assets less current liabilities** | | | 994,285 | | 832,490 |
| **Income funds** | | | | | |
| Restricted funds | **16** | | 6,068 | | 5,105 |
| Unrestricted funds | | | 988,217 | | 827,385 |
| | | | 994,285 | | 832,490 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24 January 2025

Mr N S Robinson
**Trustee**

**Company registration number 04186558**

### 1 Accounting policies

**Charity information**

Contented Dementia Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Little Orchard, Broadwell, Moreton in Marsh, Gloucestershire, GL56 0UA, United Kingdom.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention,[modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1 Accounting policies** **(Continued)**

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Freehold land and buildings | Nil |
| Plant and equipment | 20% Straight line |
| Fixtures and fittings | 20% Reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**1 Accounting policies** **(Continued)**

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Donations and legacies**

| | Total 2024 £ | Total 2023 £ |
|---|---|---|
| Donations and gifts | 80,770 | 28,474 |

### 4 Investments

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| Interest receivable | 5,605 | 600 |

### 5 Other income

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| Net gain on disposal of tangible fixed assets | 200,000 | - |

### 6 Raising funds

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---|---|---|
| Fundraising and publicity | | |
| Seeking donations, grants and legacies | 1,626 | 1,250 |
| Other fundraising costs | - | 12,629 |
| Fundraising and publicity | 1,626 | 13,879 |
| | 1,626 | 13,879 |

### 7 Charitable activities

| | Charitable Expenditure 2024 £ | Charitable Expenditure 2023 £ |
|---|---|---|
| Staff costs | 17,791 | - |
| Depreciation and impairment | 9,391 | - |
| Consultancy | 27,593 | 7,067 |
| Insurance | 3,279 | 3,963 |
| Advertising | 8,798 | 5,145 |
| Filming | 5,577 | 973 |
| Cleaning | 955 | - |
| Printing, stationary and computers | 10,699 | 9,164 |
| Telephone | 1,795 | 2,923 |
| Light, power and heat | 2,485 | - |
| Legal | 11,920 | 12,353 |
| Sundry | 3,377 | 282 |
| Other charitable expenditure | 8,658 | 5,374 |
| | 112,318 | 47,244 |
| Share of support costs (see note 8) | 8,236 | 5,104 |
| Share of governance costs (see note 8) | 2,400 | 2,000 |
| | 122,954 | 54,348 |
| **Analysis by fund** | | |
| Unrestricted funds | 122,954 | 54,325 |
| Restricted funds | - | 23 |

### 8 Support costs

| | Support costs £ | Governance costs £ | 2024 £ | Support costs £ | Governance costs £ | 2023 £ |
|---|---|---|---|---|---|---|
| Accountancy | 1,594 | - | 1,594 | 1,846 | - | 1,846 |
| Rent and water | 6,077 | - | 6,077 | 3,046 | - | 3,046 |
| Bank charges | 565 | - | 565 | 212 | - | 212 |
| Independent Examination | - | 2,400 | 2,400 | - | 2,000 | 2,000 |
| | 8,236 | 2,400 | 10,636 | 5,104 | 2,000 | 7,104 |
| Analysed between | | | | | | |
| Charitable activities | 8,236 | 2,400 | 10,636 | 5,104 | 2,000 | 7,104 |

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none of them were reimbursed travelling expenses (2023 - 1 was reimbursed £904).

### 10 Employees

The average monthly number of employees during the year was:

| | 2024 Number | 2023 Number |
|---|---|---|
| | 1 | - |

| **Employment costs** | **2024 £** | **2023 £** |
|---|---|---|
| Wages and salaries | 17,791 | - |

There were no employees whose annual remuneration was more than £60,000.

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 12 Tangible fixed assets

| | Freehold land and buildings £ | Plant and equipment £ | Fixtures and fittings £ | Total £ |
|---|---|---|---|---|
| **Cost** | | | | |
| At 1 April 2023 | 800,000 | 28,091 | - | 828,091 |
| Additions | - | 2,259 | 44,697 | 46,956 |
| Disposals | (800,000) | - | - | (800,000) |
| At 31 March 2024 | - | 30,350 | 44,697 | 75,047 |
| **Depreciation and impairment** | | | | |
| At 1 April 2023 | - | 28,091 | - | 28,091 |
| Depreciation charged in the year | - | 452 | 8,939 | 9,391 |
| At 31 March 2024 | - | 28,543 | 8,939 | 37,482 |
| **Carrying amount** | | | | |
| At 31 March 2024 | - | 1,807 | 35,758 | 37,565 |
| At 31 March 2023 | 800,000 | - | - | 800,000 |

## 13 Debtors

| Amounts falling due within one year: | 2024<br>£ | 2023<br>£ |
|---|---|---|
| Trade debtors | 1,199 | 7,832 |
| Prepayments and accrued income | 1,010 | 715 |
| | 2,209 | 8,547 |

## 14 Creditors: amounts falling due within one year

| | 2024<br>£ | 2023<br>£ |
|---|---|---|
| Other taxation and social security | 1,242 | - |
| Trade creditors | - | 2,373 |
| Accruals and deferred income | 3,727 | 2,774 |
| | 4,969 | 5,147 |

## 15 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

## 16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | | Movement in funds | | | Movement in funds | |
|---|---|---|---|---|---|---|
| | Balance at 1 April 2022 | Incoming resources | Resources expended | Balance at 1 April 2023 | Incoming resources | Balance at 31 March 2024 |
| | £ | £ | £ | £ | £ | £ |
| Lena Taylor Memorial Fund | 3,986 | 1,142 | (23) | 5,105 | 963 | 6,068 |

## 17 Analysis of net assets between funds

| | Unrestricted funds 2024 | Restricted funds 2024 | Total 2024 | Unrestricted funds 2023 | Restricted funds 2023 | Total 2023 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ | £ |
| Fund balances at 31 March 2024 are represented by: | | | | | | |
| Tangible assets | 37,565 | - | 37,565 | 800,000 | - | 800,000 |
| Current assets/(liabilities) | 950,652 | 6,068 | 956,720 | 27,385 | 5,105 | 32,490 |
| | 988,217 | 6,068 | 994,285 | 827,385 | 5,105 | 832,490 |

### 18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

# Accounts

REGISTERED COMPANY NUMBER: 04186558 (England and Wales)
REGISTERED CHARITY NUMBER: 1088247

# REPORT OF THE TRUSTEES AND

# UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2023

# FOR

# CONTENTED DEMENTIA TRUST

Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

# CONTENTS OF THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2023

## REFERENCE AND ADMINISTRATIVE DETAILS
## FOR THE YEAR ENDED 31 MARCH 2023

| | |
|---|---|
| **TRUSTEES** | Mrs A L Vass<br>Mrs P A Garner<br>Mr N S Robinson<br>Ms Z A Elkins |
| **COMPANY SECRETARY** | Mr W Garner |
| **REGISTERED OFFICE** | Little Orchard<br>Broadwell<br>Moreton-in-Marsh<br>Gloucestershire<br>GL56 0UA |
| **REGISTERED COMPANY NUMBER** | 04186558 (England and Wales) |
| **REGISTERED CHARITY NUMBER** | 1088247 |
| **INDEPENDENT EXAMINER** | Bronsens<br>Chartered Certified Accountants<br>6 Langdale Court<br>Witney<br>Oxfordshire<br>OX28 6FG |

# REPORT OF THE TRUSTEES
# FOR THE YEAR ENDED 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The objects of the charity are laid down in the memorandum and articles of association.

The primary object of the charity is to provide specialised direct and indirect support for people with dementia.

The trustees' policy is to further the objects of the charity by ensuring that specialised care can be provided for people with dementia, that the SPECAL Centre can continue to develop as a centre of excellence, that family and friends of people with dementia can be trained and supported in delivering care and that care and health workers and others involved in the support of people with dementia can learn from and about the charity's specialised approach.

New trustees are inducted into their roles and responsibilities by the chairperson and the director and are provided with the latest annual report and financial statements. They will be given verbal instruction on the charity's administration, object and activities, organisation, financial procedures, equal opportunities and risk assessment and charity commission leaflet CC3 (a). The trustees take strategic decisions within a framework established by the trustees. The trustees, through the chairperson, manage and recruit other staff. Plans and policies were formulated by the trustees; the trustees make the planning and policy decisions. The skills mix of the board is reviewed annually.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

Contented Dementia Trust offers the potential for lifelong well-being for people who have dementia. The charity pays close attention to everyone involved with the person with dementia: partners, companions, carers, family members, friends, and also all associated care and health professionals. There is an increasing demand for our training courses which remain a significant source of revenue.

Contented Dementia Trust works with family carers and friends, as well as professional teams, to support people who have dementia through the application of the SPECAL method; we have developed a transitional care programme and offers outreach contact for people with dementia; it has developed integrated pathways for both family coaching and professional training as defined within the various levels of professional accreditation. The Trust has worked with teams working in a variety of clinical settings, including domiciliary, supported living, acute hospital, palliative and nursing home care; it delivered an annual lecture to clinical psychology doctoral students at the University of Oxford and has presented to teams of Occupational Therapists working within the NHS, teams of domiciliary care providers, parish-based communities in London and East Anglia; it has established training links with health professionals working in Australia, New Zealand, the US, Spain and Portugal; has been significantly referenced in the Mental Health for Nurses Manual (Professor Ian Norman) and the Dynamics of Dementia Communication (Professor Alison Wray), Yoga and Dementia (Amber Grosse) as well as in The New York Times and periodicals such as The New Yorker. It has presented to large numbers of multi-disciplinary staff including psychotherapists, occupational therapists, church groups, social clubs and societies, GPs, nurses, speech & language therapists and yoga teachers; it responded positively to enquiries from around the world about the possibility of training overseas by personal visits and remote learning. Over the past year it has continued to collaborate with service providers in the statutory sector to bring greater dementia awareness to communities in various parts of the country.

The Contented Dementia Trust's area of operation continues to expand both at home and abroad, with extensive Practitioner training under way in North America. The interest in the book "Contented Dementia" which describes the SPECAL method continues. The rise in book sales has been sustained and interest in translation into languages other than English is growing. A revision of the current edition is work in progress. The "Understanding Dementia" DVD continues to sell well. The A5 booklet "Contented Dementia Trust: the SPECAL method" continues to increase its circulation in the UK and overseas. The SPECAL Photograph Album explanation of memory, which uses an analogy to explain the experience of dementia from the perspective of the person with the condition has attracted an increasing interest since it was first published in 2003; its core principle has been borne out by a recently completed research in collaboration with King's College London and a Joint Statement is published on both websites www.contenteddementiatrust.org. The board chairperson, who is a recently retired director of Time Inc. (UK) Ltd has provided a strategic lead in many areas of the work of the Trust, resulting in a strengthened position in terms of collaboration with other organisations through a variety of dissemination channels at home and abroad.

The Lena Taylor Memorial Fund continues to attract donations and is supported by the SPECAL Bridge Club, providing support to a number of families and professionals who would otherwise have been unable to access our training and coaching services.

The Contented Dementia Trust currently commissions consultants on a project basis with voluntary support which represents a notional value of £95,000 for the year.

The administrative hub remains at the registered office of the charity and all courses and services are now run under the banner of 'Virtual Burford' and the 'SPECAL Academy' is in development as the training arm of the charity. The Trust has added significantly to the existing film and audio training resources over the past year with a 360• film record of the Old Hospital which has been home to the Centre of Excellence for the SPECAL method for the past thirty three years. The 'Virtual Burford' programme continues to be expanded to reflect the range of courses formerly offered face-to-face at Burford, and the Trust website is currently being updated to enable online applications and facilitate other support services.

For some time, the trustees have been convinced that the future lies in further developing an accessible on-line platform for SPECAL-informed dementia management for the 21st century and revision of the business plan for the next five years reflects this. Considerable investment is required to develop and promote 'Virtual Burford' whilst retaining for posterity the essence of its unique origins. The trustees' plan is well advanced in capturing on film the development of the SPECAL method from practice-based case studies to the comprehensive theory that underpins our dementia management training and support services, and this now includes a 360• film record of the physical environment established at Burford over the past thirty-three years.

The trustees understand the need for the Trust to raise more income to continue its existing services and adapt and improve them, and to attract funding of all kinds including for further research. Discussion is well advanced around a possible sale of the Old Hospital buildings. Due process in relation to the now obsolete NHS charge on the property was completed during the year and change of use of the building has been formalised. During the past year the Trust has been supported through sponsorship; the amount of support from recently bereaved families has been growing, particularly where there has been no previous direct prior contact. The growth of these income streams represents a welcome innovation.

The trustees continue to recognise the need for rigorous evaluation of the SPECAL method as being of critical importance in establishing its clinical credentials. Whilst there is a large body of anecdotal evidence of the positive outcomes of using the SPECAL method, formal evaluation by KCL, culminating by the publication of the Joint Statement on both websites, has progressed the crucial scientific evidence base needed to ensure widespread dissemination of the method. It is becoming clear that a considerable increase in the number of licensed SPECAL Practitioners and Coaches will be required in order to meet the demand for professional training and family support, and the initial focus of 'Virtual Burford' on the Train the Trainer courses has resulted in our first cohort of accredited SPECAL trainers. Dr. Michael Philpot, who has recently retired from South London and Maudsley NHS Trust after close involvement with the preliminary phases of the research programme, is continuing to assist the Trust around next steps in terms of optimum research site and relevant funding streams.

The trustees are satisfied that the charity is proceeding on the right course. The charity continues to achieve recognition and respect wherever the SPECAL method is used in the care of people with dementia and is referenced in the recently published 4th edition of "The Art and Science of Mental Health Nursing: Principles and Practice", which is required reading for all mental health nurses.

**Public benefit**

The Trustees have referred to the guidelines contained in the Charity Commission's general guidance on public benefit when reviewing their aim and objectives and in planning the future activities. In particular the Trustees consider how planned activity will contribute to the aims and objectives they have set. The achievements and performance of the Trust are shown in this report and the public are the direct beneficiary of those activities. As stated in the objects and activities the primary object of the charity is to provide specialised direct and indirect support for people with dementia which demonstrate the purpose and benefit to the public directly.

## FINANCIAL REVIEW
### Financial Position
The Statement of Financial Activities is set out on page 8 of the financial statements.

Income has decreased by £33,143 in the year to 31 March 2023.

The statement of financial activities shows a net deficit for the year of £39,153 (2022: £8,145).

The company's unrestricted funds stand at £827,385 including the value of the premises at £800,000, leaving available funds of £27,385. Restricted funds stand at £5,105 (2022: £3,986).

A donation of £800,000 from the P.F. Charitable Trust was shown in the 2003-04 accounts as restricted income. This sum was used to acquire the freehold premises. The terms of the donation were that it had to be used to purchase Cottage Hospital, Burford. Once the asset had been acquired the donation transferred to unrestricted funds as use of the building is unrestricted and is dedicated to be used only or mainly for the purposes of the charity.

Having focused on bringing the charity back to an affordable base, whilst still retaining the premises and delivering an innovative programme of family coaching and professional training, the trustees believe that the groundwork has been set to establish a sustainable programme of growth leveraging the huge increase in public awareness of the SPECAL model generated by the publication of Oliver James' book "Contented Dementia", the extremely successful A5 booklet which is in increasing demand both at home and abroad and the positive publicity generated by both professionals and families who have applied the SPECAL method in a practical way.

### Funds available
As at 31 March 2023, the charity had available unrestricted funds of £27,385.

Some of the funds raised in the reporting year have come from provision of training and training materials and the charity continues to be dependent on funds raised from grant-making trusts, local benefactors and individual donations. The charity has successfully explored potential for raising funds from trusts and foundations, covenants, legacies and sponsorship. The work of identifying further sources is ongoing.

## FUTURE PLANS
Contented Dementia Trust will build up a portfolio of collaborative partnerships in order to demonstrate and deliver care, to train SPECAL Coaches, Practitioners and SPECALists to train professional trainers to train others in the use of the SPECAL method and to publish findings in peer-reviewed journals of its specialised approach to the management of dementia, including an important focus on communication within the context of ageing and dementia. Contented Dementia Trust will continue to move towards the expansion of sustainable funding mechanisms that will ensure its growth in providing direct support for those affected by dementia. Contented Dementia Trust will proactively identify opportunities to publish research-based evidence in order to enhance the credibility and reputation of the family-driven SPECAL care model and enable access to government funding.

## STRUCTURE, GOVERNANCE AND MANAGEMENT
### Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

**Background**
The company was incorporated on 23 March 2001 under the name 'SPECAL' and commenced activities on 11 February 2002. Until this time, SPECAL's activities had been conducted through, and as a project of, the Oxfordshire branch of the Alzheimer's Society. Assets belonging to the SPECAL project were transferred to SPECAL when it became an independent company with charitable status.

SPECAL, in its capacity as a project of the Alzheimer's Society, had been based in Burford Cottage Hospital, which operated as a person-centred, National Health Service nursing development unit. The hospital was closed in 2000, and at the time the company incorporated, the NHS were planning its commercial sale and potential demolition. This left SPECAL trying to raise £800,000 to acquire the hospital site. Late in the day, a single benefactor enabled SPECAL to buy the old hospital by making a donation of £800,000 a donation that is directly linked to the use of that building. Contracts were exchanged in March 2004. A further £40,000 was raised in order to fit out and decorate the part of the hospital that SPECAL was working in at that time.

In 2011 SPECAL was named Charity of the Year by International Publishing Corporation (IPC) Media and during the course of the year was supported by IPC to change the name of the charity to Contented Dementia Trust. As part of the re-branding process the term 'SPECAL method' was incorporated as the means whereby the charity achieves its aim of promoting lifelong well-being for people with dementia. The Registered Charity and Company numbers and other related organisational aspects of the charity remain unchanged.

The governing document is the Memorandum and Articles of Association. In addition to an annual meeting, the trustees meet at regular intervals each year in order to ensure that they can make strategic plans and monitor the charity's activities on a regular basis.

The secretary has been responsible for co-ordinating the administration of the charitable company, for charitable company correspondence, financial monitoring and record maintenance, tax credit recovery from the Inland Revenue and maintaining financial records of the charity.

The trustees maintain a savings account with COIF and current account; there are chequebook facilities for the current account. Two signatories are required for any cheque; signatories are the chairman and secretary. Any payments made must be within budgets that the trustees have approved. No signatory is allowed to sign a cheque payable to herself or to himself.

Approved by order of the board of trustees on 19 September 2023 and signed on its behalf by:

Neil Robinson

Mr N S Robinson - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CONTENTED DEMENTIA TRUST (REGISTERED NUMBER: 04186558)

**Independent examiner's report to the trustees of Contented Dementia Trust ('the Company')**
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

**Responsibilities and basis of report**
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

PJBurton

Philip Burton FCA

Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

19 September 2023

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 MARCH 2023

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.3.23 Total funds £ | 31.3.22 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | | 27,332 | 1,142 | 28,474 | 62,215 |
| Investment income | 2 | 600 | - | 600 | 2 |
| **Total** | | 27,932 | 1,142 | 29,074 | 62,217 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | | 13,879 | - | 13,879 | 13,053 |
| **Charitable activities** | | | | | |
| Support costs | | 52,325 | 23 | 52,348 | 55,309 |
| Other | | 2,000 | - | 2,000 | 2,000 |
| **Total** | | 68,204 | 23 | 68,227 | 70,362 |
| **NET INCOME/(EXPENDITURE)** | | (40,272) | 1,119 | (39,153) | (8,145) |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | 867,657 | 3,986 | 871,643 | 879,788 |
| **TOTAL FUNDS CARRIED FORWARD** | | 827,385 | 5,105 | 832,490 | 871,643 |

The notes form part of these financial statements

## BALANCE SHEET
## 31 MARCH 2023

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.3.23 Total funds £ | 31.3.22 Total funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 6 | 800,000 | - | 800,000 | 800,000 |
| **CURRENT ASSETS** | | | | | |
| Debtors | 7 | 8,547 | - | 8,547 | 15,004 |
| Cash at bank and in hand | | 23,985 | 5,105 | 29,090 | 61,786 |
| | | 32,532 | 5,105 | 37,637 | 76,790 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 8 | (5,147) | - | (5,147) | (5,147) |
| **NET CURRENT ASSETS** | | 27,385 | 5,105 | 32,490 | 71,643 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 827,385 | 5,105 | 832,490 | 871,643 |
| **NET ASSETS** | | 827,385 | 5,105 | 832,490 | 871,643 |
| **FUNDS** | 9 | | | | |
| Unrestricted funds | | | | 827,385 | 867,657 |
| Restricted funds | | | | 5,105 | 3,986 |
| **TOTAL FUNDS** | | | | 832,490 | 871,643 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 September 2023 and were signed on its behalf by:

Neil Robinson

Mr N S Robinson - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**
Support costs are allocated to charitable activities and to administration on the basis of estimated time or costs attributable to those activities.

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | | |
|---|---|---|
| Freehold property | - | not provided - see below |
| Plant and machinery | - | 20% on cost |

The trustees perform an annual impairment review in accordance with FRS 11 to ensure that the estimated residual value of the freehold property is not materially different from the carrying amount.

**Taxation**
The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Going concern**
These accounts have been prepared under the going concern basis. The Trustees have stated there will be sufficient funding available for the next 12 months.



continued...

## 2. INVESTMENT INCOME

| | 31.3.23<br>£ | 31.3.22<br>£ |
|---|---|---|
| Deposit account interest | 600 | 2 |

## 3. SUPPORT COSTS

| | Management<br>£ | Governance costs<br>£ | Totals<br>£ |
|---|---|---|---|
| Other resources expended | - | 2,000 | 2,000 |
| Support costs | 4,892 | 212 | 5,104 |
| | 4,892 | 2,212 | 7,104 |

Support costs, included in the above, are as follows:

**Management**

| | 31.3.23<br>Support costs<br>£ | 31.3.22<br>Total activities<br>£ |
|---|---|---|
| Rates and water | 3,046 | 2,934 |
| Accountancy | 1,846 | 1,562 |
| Trustee training | - | 1,158 |
| | 4,892 | 5,654 |

**Governance costs**

| | Other resources expended<br>£ | Support costs<br>£ | 31.3.23<br>Total activities<br>£ | 31.3.22<br>Total activities<br>£ |
|---|---|---|---|---|
| Independent examination fees | 2,000 | - | 2,000 | 2,000 |
| Bank charges | - | 212 | 212 | 177 |
| | 2,000 | 212 | 2,212 | 2,177 |

## 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 31.3.23<br>£ | 31.3.22<br>£ |
|---|---|---|
| Independent examination fees | 2,000 | 2,000 |



continued...

## 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

Expenses of £904 were reimbursed to one trustee in the year (2022: £Nil).

## 6. TANGIBLE FIXED ASSETS

| | Freehold property £ | Plant and machinery £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1 April 2022 and 31 March 2023 | 800,000 | 28,091 | 828,091 |
| **DEPRECIATION** | | | |
| At 1 April 2022 and 31 March 2023 | - | 28,091 | 28,091 |
| **NET BOOK VALUE** | | | |
| At 31 March 2023 | 800,000 | - | 800,000 |
| At 31 March 2022 | 800,000 | - | 800,000 |

## 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.23 £ | 31.3.22 £ |
|---|---|---|
| Trade debtors | 7,832 | 8,982 |
| Prepayments | 715 | 6,022 |
| | 8,547 | 15,004 |

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.23 £ | 31.3.22 £ |
|---|---|---|
| Trade creditors | 2,373 | 2,373 |
| Accrued expenses | 2,774 | 2,774 |
| | 5,147 | 5,147 |

## 9. MOVEMENT IN FUNDS

| | At 1.4.22 £ | Net movement in funds £ | At 31.3.23 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 867,657 | (40,272) | 827,385 |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 3,986 | 1,119 | 5,105 |
| **TOTAL FUNDS** | 871,643 | (39,153) | 832,490 |



continued...

## 9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 27,932 | (68,204) | (40,272) |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 1,142 | (23) | 1,119 |
| **TOTAL FUNDS** | 29,074 | (68,227) | (39,153) |

**Comparatives for movement in funds**

| | At 1.4.21 £ | Net movement in funds £ | At 31.3.22 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 876,225 | (8,568) | 867,657 |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 3,563 | 423 | 3,986 |
| **TOTAL FUNDS** | 879,788 | (8,145) | 871,643 |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 61,467 | (70,035) | (8,568) |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 750 | (327) | 423 |
| **TOTAL FUNDS** | 62,217 | (70,362) | (8,145) |


continued...

## 9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.21 £ | Net movement in funds £ | At 31.3.23 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 876,225 | (48,840) | 827,385 |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 3,563 | 1,542 | 5,105 |
| **TOTAL FUNDS** | 879,788 | (47,298) | 832,490 |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 89,399 | (138,239) | (48,840) |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 1,892 | (350) | 1,542 |
| **TOTAL FUNDS** | 91,291 | (138,589) | (47,298) |

## 10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 MARCH 2023

| | 31.3.23 £ | 31.3.22 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | 21,799 | 31,646 |
| Gift aid | 525 | 362 |
| Training | 5,494 | 29,834 |
| Sundries | 656 | 373 |
| | 28,474 | 62,215 |
| **Investment income** | | |
| Deposit account interest | 600 | 2 |
| **Total incoming resources** | 29,074 | 62,217 |
| **EXPENDITURE** | | |
| **Raising donations and legacies** | | |
| Fundraising | 216 | 216 |
| Direct expenses | 1,034 | 1,157 |
| Virtual Burford costs | 12,629 | 11,680 |
| | 13,879 | 13,053 |
| **Charitable activities** | | |
| Volunteer costs | 23 | 327 |
| Consultancy | 7,044 | 5,360 |
| Premises costs and overheads | 5,374 | 10,146 |
| Telephone costs | 2,923 | 2,777 |
| Post, stationery and computers | 9,164 | 6,585 |
| Insurance | 3,963 | 4,093 |
| General expenses | 282 | 1,316 |
| Adverts and marketing | 5,145 | 6,860 |
| Filming | 973 | - |
| Legal fees | 12,353 | 12,014 |
| | 47,244 | 49,478 |
| **Support costs** | | |
| **Management** | | |
| Rates and water | 3,046 | 2,934 |
| Accountancy | 1,846 | 1,562 |
| Trustee training | - | 1,158 |
| | 4,892 | 5,654 |
| **Governance costs** | | |
| Independent examination fees | 2,000 | 2,000 |
| Bank charges | 212 | 177 |
| | 2,212 | 2,177 |

This page does not form part of the statutory financial statements

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
**FOR THE YEAR ENDED 31 MARCH 2023**

| | 31.3.23 | 31.3.22 |
|---|---|---|
| | £ | £ |
| Total resources expended | 68,227 | 70,362 |
| **Net expenditure** | (39,153) | (8,145) |

This page does not form part of the statutory financial statements

**CONTENTED DEMENTIA TRUST**

England & Wales - Charity number 1088247

# Accounts

**REGISTERED COMPANY NUMBER: 04186558 (England and Wales)**
**REGISTERED CHARITY NUMBER: 1088247**

# REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022 FOR CONTENTED DEMENTIA TRUST

Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

**CONTENTED DEMENTIA TRUST**

## CONTENTS OF THE FINANCIAL STATEMENTS
## FOR THE YEAR ENDED 31 MARCH 2022

**CONTENTED DEMENTIA TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS**
**FOR THE YEAR ENDED 31 MARCH 2022**

| | |
|---|---|
| **TRUSTEES** | Mrs A L Vass<br>Mrs P A Garner<br>Mr N S Robinson<br>Ms Z A Elkins |
| **COMPANY SECRETARY** | Mr W Garner |
| **REGISTERED OFFICE** | Little Orchard<br>Broadwell<br>Moreton-in-Marsh<br>Gloucestershire<br>GL56 0UA |
| **REGISTERED COMPANY NUMBER** | 04186558 (England and Wales) |
| **REGISTERED CHARITY NUMBER** | 1088247 |
| **INDEPENDENT EXAMINER** | Bronsens<br>Chartered Certified Accountants<br>6 Langdale Court<br>Witney<br>Oxfordshire<br>OX28 6FG |

# REPORT OF THE TRUSTEES
# FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## OBJECTIVES AND ACTIVITIES
### Objectives and aims
The objects of the charity are laid down in the memorandum and articles of association.

The primary object of the charity is to provide specialised direct and indirect support for people with dementia.

The trustees' policy is to further the objects of the charity by ensuring that specialised care can be provided for people with dementia, that the SPECAL Centre can continue to develop as a centre of excellence, that family and friends of people with dementia can be trained and supported in delivering care and that care and health workers and others involved in the support of people with dementia can learn from and about the charity's specialised approach.

New trustees are inducted into their roles and responsibilities by the chairperson and the director and are provided with the latest annual report and financial statements. They will be given verbal instruction on the charity's administration, object and activities, organisation, financial procedures, equal opportunities and risk assessment and charity commission leaflet CC3 (a). The trustees take strategic decisions within a framework established by the trustees. The trustees, through the chairperson, manage and recruit other staff. Plans and policies were formulated by the trustees; the trustees make the planning and policy decisions. The skills mix of the board is reviewed annually.

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

Contented Dementia Trust offers the potential for lifelong well-being for people who have dementia. The charity pays close attention to everyone involved with the person with dementia: partners, companions, carers, family members, friends, and also all associated care and health professionals. There is an increasing demand for our training courses which remain a significant source of revenue.

Contented Dementia Trust works with family carers and friends, as well as professional teams, to support people who have dementia through the application of the SPECAL method; it runs a model transitional care programme and offers outreach contact for people with dementia; it has developed integrated pathways for both family coaching and professional training as defined within the various levels of professional accreditation. The Trust has worked with teams working in a variety of clinical settings, including domiciliary, supported living, acute hospital, palliative and nursing home care; it delivered an annual lecture to clinical psychology doctoral students at the University of Oxford and has presented to teams of Occupational Therapists working within the NHS, teams of domiciliary care providers, parish-based communities in London and East Anglia; it has established training links with health professionals working in Australia, New Zealand, the US, Spain and Portugal; has been significantly referenced in the Mental Health for Nurses Manual (Professor Ian Norman) and the Dynamics of Dementia Communication (Professor Alison Wray), Yoga and Dementia (Amber Grosse) as well as periodicals such as The New Yorker; it has presented to large numbers of multi-disciplinary staff including psychotherapists, occupational therapists, church groups, social clubs and societies, GPs, nurses, speech & language therapists and yoga teachers; it responded positively to enquiries from around the world about the possibility of training overseas by personal visits and remote learning, and it contributes to the rural economy of Oxfordshire and Gloucestershire. Over the past year it has continued to collaborate with service providers in the statutory sector to bring greater dementia awareness to communities in various parts of the country.

The Contented Dementia Trust's area of operation continues to expand both at home and abroad, and the interest in the book "Contented Dementia" which describes the SPECAL method continues. The rise in book sales has been sustained and interest in translation into languages other than English is growing. A revision of the current edition is work in progress. The "Understanding Dementia" DVD continues to sell well. The A5 booklet "Contented Dementia Trust: the SPECAL method" is now in wide circulation in the UK and overseas. The SPECAL Photograph Album explanation of memory, which uses an analogy to explain the experience of dementia from the perspective of the person with the condition has attracted an increasing interest since it was first published in 2003; its core principle has been borne out by a recently completed research in collaboration with King's College London and a Joint Statement is published on both websites www.contenteddementiatrust.org. The board chairperson, who is a recently retired director of Time Inc. (UK) Ltd has provided a strategic lead in many areas of the work of the Trust, resulting in a strengthened position in terms of collaboration with other organisations through a variety of dissemination channels.

The Lena Taylor Memorial Fund attracts donations from a wide range of individual fundraising efforts and is supported by the SPECAL Bridge Club. Various fundraising initiatives have continued to boost the Lena Taylor Memorial Fund, thereby providing support to a number of families and professionals who would otherwise have been unable to access our training and coaching services.

The Contented Dementia Trust makes use of volunteers in areas such as care delivery, training, marketing, fundraising, pro bono legal advice, financial services, administration, garden maintenance, library and working for the organisation at every level. The trust currently employs no full- time paid staff, and the voluntary support represents a notional value of £95,000 for the year. This voluntary input has been more than ever appreciated over the past twelve months of national lockdown.

The Trust was in the process of piloting a Friday Group programme of half day presentations and workshops for carers when the impact of Covid-19 restrictions led to the mothballing of the Centre of Excellence at Burford. The administrative hub was moved to the registered office of the charity in March 2020 and a review of all courses and services was established under the banner of 'Virtual Burford' to explore the possible remote delivery of as many services as possible during the lockdown. Initially, priority was given to the completion of existing Train the Trainer courses but over the course of the past year 'Virtual Burford' has been expanding in order to reflect the range of courses formerly offered face-to-face at Burford. Detailed attention has been paid to ensuring that as little as possible is lost in translation to internet-based training, and the support from SPECAL Practitioners is proving crucial and much appreciated.

The trustees are convinced that the future lies in further developing an accessible on-line platform for SPECAL-informed dementia management for the 21st century and the business plan for the next five years is now being revised in order to fund the investment required to develop and promote 'Virtual Burford' whilst retaining for posterity the essence of its unique origins. The trustees plan to capture on film the development of the SPECAL method from practice-based case studies to the comprehensive theory that underpins our dementia management training and support services.

The Trustees understand the need for the Trust to raise more income to continue its existing services and adapt and improve them, and to attract funding of all kinds including for further research. During the past year the Trust has been supported through sponsorship; the amount of support from recently bereaved families has been growing, particularly where there has been np previous direct prior contact: The growth of these income streams represents a welcome innovation.

The trustees recognise the need for rigorous evaluation of the SPECAL method as being of critical importance in establishing its clinical credentials. Whilst there is a large body of anecdotal evidence of the positive outcomes of using the SPECAL method, formal evaluation by KCL, culminating by the publication of the Joint Statement on both websites, has progressed the crucial scientific evidence base needed to ensure widespread dissemination of the method. It is becoming clear that a considerable increase in the number of licensed SPECAL Practitioners and Coaches will be required in order to meet the demand for professional training and family support, and the initial focus of 'Virtual Burford' on the Train the Trainer courses has resulted in our first cohort of accredited SPECAL trainers. Professor Michael Philpott, who has recently retired from KCL after close involvement with the preliminary phases of the research programme, is continuing to assist the Trust around next steps in terms of optimum research site and relevant funding streams.

The trustees are satisfied that the charity is proceeding on the right course. The charity continues to achieve recognition and respect wherever the SPECAL method is used in the care of people with dementia and is referenced in the recently published 4th edition of "The Art and Science of Mental Health Nursing: Principles and Practice", which is required reading for all mental health nurses.

**Public benefit**
The Trustees have referred to the guidelines contained in the Charity Commission's general guidance on public benefit when reviewing their aim and objectives and in planning the future activities. In particular the Trustees consider how planned activity will contribute to the aims and objectives they have set. The achievements and performance of the Trust are shown in this report and the public are the direct beneficiary of those activities. As stated in the objects and activities the primary object of the charity is to provide specialised direct and indirect support for people with dementia which demonstrate the purpose and benefit to the public directly.

## FINANCIAL REVIEW
### Financial Position
The Statement of Financial Activities is set out on page 8 of the financial statements.

Income has decreased by £17,866 in the year to 31 March 2022.

The statement of financial activities shows a net deficit for the year of £8,145 (2021: surplus of £49,879).

The company's unrestricted funds stand at £867,657 including the value of the premises at £800,000, leaving available funds of £67,657. Restricted funds stand at £3,986 (2021: £3,563).

A donation of £800,000 from the P.F. Charitable Trust was shown in the 2003-04 accounts as restricted income. This sum was used to acquire the freehold premises. The terms of the donation were that it had to be used to purchase Cottage Hospital, Burford. Once the asset had been acquired the donation transferred to unrestricted funds as use of the building is unrestricted and is dedicated to be used only or mainly for the purposes of the charity.

Having focused on bringing the charity back to an affordable base, whilst still retaining the premises and delivering an innovative programme of family coaching and professional training, the trustees believe that the groundwork has been set to establish a sustainable programme of growth leveraging the huge increase in public awareness of the SPECAL model generated by the publication of Oliver James' book "Contented Dementia", the extremely successful A5 booklet which is in increasing demand both at home and abroad and the positive publicity generated by both professionals and families who have applied the SPECAL method in a practical way.

### Funds available
The charity has available unrestricted funds of £67,657. This represents more than twelve months' working capital based on unrestricted expenditure in 2021-22.

Some of the funds raised in the reporting year have come from provision of training and training materials and the charity continues to be dependent on funds raised from grant-making trusts, local benefactors and individual donations. The charity has successfully explored potential for raising funds from trusts and foundations, covenants, legacies and sponsorship. The work of identifying further sources is ongoing.

The trustees have reviewed the impact of the COVID-19 pandemic on the charity's activities and funding and consider that the charity has sufficient funds to continue with its planned activities for at least the period of one year from the date of signing of this report.

## FUTURE PLANS
Contented Dementia Trust will build up a portfolio of collaborative partnerships in order to demonstrate and deliver care, to train SPECAL Coaches, Practitioners and SPECALists to train professional trainers to train others in the use of the SPECAL method and to publish findings in peer-reviewed journals of its specialised approach to the management of dementia, including an important focus on communication within the context of ageing and dementia. Contented Dementia Trust will continue to move towards the expansion of sustainable funding mechanisms that will ensure its growth in providing direct support for those affected by dementia. Contented Dementia Trust will proactively identify opportunities to publish research-based evidence in order to enhance the credibility and reputation of the family-driven SPECAL care model and enable access to government funding.

## STRUCTURE, GOVERNANCE AND MANAGEMENT
### Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

**Background**
The company was incorporated on 23 March 2001 under the name 'SPECAL' and commenced activities on 11 February 2002. Until this time, SPECAL's activities had been conducted through, and as a project of, the Oxfordshire branch of the Alzheimer's Society. Assets belonging to the SPECAL project were transferred to SPECAL when it became an independent company with charitable status.

SPECAL, in its capacity as a project of the Alzheimer's Society, had been based in Burford Cottage Hospital, which operated as a person-centred, National Health Service nursing development unit. The hospital was closed in 2000, and at the time the company incorporated, the NHS were planning its commercial sale and potential demolition. This left SPECAL trying to raise £800,000 to acquire the hospital site. Late in the day, a single benefactor enabled SPECAL to buy the old hospital by making a donation of £800,000 a donation that is directly linked to the use of that building. Contracts were exchanged in March 2004. A further £40,000 was raised in order to fit out and decorate the part of the hospital that SPECAL was working in at that time.

In 2011 SPECAL was named Charity of the Year by International Publishing Corporation (IPC) Media and during the course of the year was supported by IPC to change the name of the charity to Contented Dementia Trust. As part of the re-branding process the term 'SPECAL method' was incorporated as the means whereby the charity achieves its aim of promoting lifelong well-being for people with dementia. The Registered Charity and Company numbers and other related organisational aspects of the charity remain unchanged.

The governing document is the Memorandum and Articles of Association. In addition to an annual meeting, the trustees meet at regular intervals each year in order to ensure that they can make strategic plans and monitor the charity's activities on a regular basis.

The secretary has been responsible for co-ordinating the administration of the charitable company, for charitable company correspondence, financial monitoring and record maintenance, tax credit recovery from the Inland Revenue and maintaining financial records of the charity.

The trustees maintain a savings account with COIF and current account; there are chequebook facilities for the current account. Two signatories are required for any cheque; signatories are the chairman and secretary. Any payments made must be within budgets that the trustees have approved. No signatory is allowed to sign a cheque payable to herself or to himself.

Approved by order of the board of trustees on 27/09/2022 and signed on its behalf by:

..........................................
Mr N S Robinson - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CONTENTED DEMENTIA TRUST (REGISTERED NUMBER: 04186558)

**Independent examiner's report to the trustees of Contented Dementia Trust ('the Company')**
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Philip Burton FCA
Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

Date: 27/09/2022

# CONTENTED DEMENTIA TRUST

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 MARCH 2022

| | Notes | Unrestricted funds £ | Restricted fund £ | 31.3.22 Total funds £ | 31.3.21 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | | 61,465 | 750 | 62,215 | 44,330 |
| Investment income | 2 | 2 | - | 2 | 21 |
| **Total** | | 61,467 | 750 | 62,217 | 44,351 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | | 13,053 | - | 13,053 | 595 |
| **Charitable activities** | | | | | |
| Support costs | | 54,982 | 327 | 55,309 | (8,123) |
| Other | | 2,000 | - | 2,000 | 2,000 |
| **Total** | | 70,035 | 327 | 70,362 | (5,528) |
| **NET INCOME/(EXPENDITURE)** | | (8,568) | 423 | (8,145) | 49,879 |
| **RECONCILIATION OF FUNDS** | | | | | |
| **Total funds brought forward** | | 876,225 | 3,563 | 879,788 | 829,909 |
| **TOTAL FUNDS CARRIED FORWARD** | | 867,657 | 3,986 | 871,643 | 879,788 |

The notes form part of these financial statements

## BALANCE SHEET
## 31 MARCH 2022

| | Notes | Unrestricted funds £ | Restricted fund £ | 31.3.22 Total funds £ | 31.3.21 Total funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 6 | 800,000 | - | 800,000 | 800,000 |
| **CURRENT ASSETS** | | | | | |
| Debtors | 7 | 15,004 | - | 15,004 | 7,567 |
| Cash at bank and in hand | | 57,800 | 3,986 | 61,786 | 77,500 |
| | | 72,804 | 3,986 | 76,790 | 85,067 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 8 | (5,147) | - | (5,147) | (5,279) |
| **NET CURRENT ASSETS** | | 67,657 | 3,986 | 71,643 | 79,788 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 867,657 | 3,986 | 871,643 | 879,788 |
| **NET ASSETS** | | 867,657 | 3,986 | 871,643 | 879,788 |
| **FUNDS** | 9 | | | | |
| Unrestricted funds | | | | 867,657 | 876,225 |
| Restricted funds | | | | 3,986 | 3,563 |
| **TOTAL FUNDS** | | | | 871,643 | 879,788 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements



continued...

**BALANCE SHEET - continued**
**31 MARCH 2022**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ............27/09/2022.... and were signed on its behalf by:

.............................................
Mr N S Robinson - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**
Support costs are allocated to charitable activities and to administration on the basis of estimated time or costs attributable to those activities.

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | | |
|---|---|---|
| Freehold property | - | not provided - see below |
| Plant and machinery | - | 20% on cost |

The trustees perform an annual impairment review in accordance with FRS 11 to ensure that the estimated residual value of the freehold property is not materially different from the carrying amount.

**Taxation**
The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Going concern**
These accounts have been prepared under the going concern basis. The Trustees have stated there will be sufficient funding available for the next 12 months.



continued...

## 2. INVESTMENT INCOME

| | 31.3.22 | 31.3.21 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 2 | 21 |

## 3. SUPPORT COSTS

| | Management | Governance costs | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Other resources expended | - | 2,000 | 2,000 |
| Support costs | 5,654 | 177 | 5,831 |
| | 5,654 | 2,177 | 7,831 |

Support costs, included in the above, are as follows:

**Management**

| | 31.3.22 Support costs | 31.3.21 Total activities |
|---|---|---|
| | £ | £ |
| Rates and water | 2,934 | 2,373 |
| Accountancy | 1,562 | 2,323 |
| Trustee training | 1,158 | - |
| | 5,654 | 4,696 |

**Governance costs**

| | Other resources expended | Support costs | 31.3.22 Total activities | 31.3.21 Total activities |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Independent examination fees | 2,000 | - | 2,000 | 2,000 |
| Bank charges | - | 177 | 177 | 159 |
| | 2,000 | 177 | 2,177 | 2,159 |

## 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 31.3.22 | 31.3.21 |
|---|---|---|
| | £ | £ |
| Independent examination fees | 2,000 | 2,000 |



continued...

## 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

No expenses were reimbursed to trustees in the year (2021: £600 to one trustee).

## 6. TANGIBLE FIXED ASSETS

| | Freehold property £ | Plant and machinery £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1 April 2021 and 31 March 2022 | 800,000 | 28,091 | 828,091 |
| **DEPRECIATION** | | | |
| At 1 April 2021 and 31 March 2022 | - | 28,091 | 28,091 |
| **NET BOOK VALUE** | | | |
| At 31 March 2022 | 800,000 | - | 800,000 |
| At 31 March 2021 | 800,000 | - | 800,000 |

## 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.22 £ | 31.3.21 £ |
|---|---|---|
| Trade debtors | 8,982 | 7,000 |
| Prepayments | 6,022 | 567 |
| | 15,004 | 7,567 |

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.22 £ | 31.3.21 £ |
|---|---|---|
| Trade creditors | 2,373 | 2,373 |
| Accrued expenses | 2,774 | 2,906 |
| | 5,147 | 5,279 |



continued...

## 9. MOVEMENT IN FUNDS

| | At 1.4.21 £ | Net movement in funds £ | At 31.3.22 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 876,225 | (8,568) | 867,657 |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 3,563 | 423 | 3,986 |
| **TOTAL FUNDS** | 879,788 | (8,145) | 871,643 |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 61,467 | (70,035) | (8,568) |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 750 | (327) | 423 |
| **TOTAL FUNDS** | 62,217 | (70,362) | (8,145) |

**Comparatives for movement in funds**

| | At 1.4.20 £ | Net movement in funds £ | At 31.3.21 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 827,716 | 48,509 | 876,225 |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 2,193 | 1,370 | 3,563 |
| **TOTAL FUNDS** | 829,909 | 49,879 | 879,788 |



continued...

## 9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 42,981 | 5,528 | 48,509 |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 1,370 | - | 1,370 |
| **TOTAL FUNDS** | 44,351 | 5,528 | 49,879 |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.20 £ | Net movement in funds £ | At 31.3.22 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 827,716 | 39,941 | 867,657 |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 2,193 | 1,793 | 3,986 |
| **TOTAL FUNDS** | 829,909 | 41,734 | 871,643 |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 104,448 | (64,507) | 39,941 |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 2,120 | (327) | 1,793 |
| **TOTAL FUNDS** | 106,568 | (64,834) | 41,734 |



continued...

## 10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 MARCH 2022

| | 31.3.22 | 31.3.21 |
|---|---|---|
| | £ | £ |
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | 31,646 | 30,315 |
| Gift aid | 362 | 3,474 |
| Training | 29,834 | 10,281 |
| Sundries | 373 | 260 |
| | 62,215 | 44,330 |
| **Investment income** | | |
| Deposit account interest | 2 | 21 |
| **Total incoming resources** | 62,217 | 44,351 |
| **EXPENDITURE** | | |
| **Raising donations and legacies** | | |
| Fundraising | 216 | 216 |
| Direct expenses | 1,157 | 379 |
| Virtual Burford costs | 11,680 | - |
| | 13,053 | 595 |
| **Charitable activities** | | |
| Volunteer costs | 327 | - |
| Travel | - | 600 |
| Consultancy | 5,360 | 500 |
| Premises costs and overheads | 10,146 | 9,723 |
| Telephone costs | 2,777 | 2,427 |
| Post, stationery and computers | 6,585 | 13,418 |
| Insurance | 4,093 | 3,889 |
| General expenses | 1,316 | 218 |
| Adverts and marketing | 6,860 | 550 |
| Legal fees | 12,014 | 5,697 |
| Return of research funds | - | (50,000) |
| | 49,478 | (12,978) |
| **Support costs** | | |
| **Management** | | |
| Rates and water | 2,934 | 2,373 |
| Accountancy | 1,562 | 2,323 |
| Trustee training | 1,158 | - |
| | 5,654 | 4,696 |

CONTENTED DEMENTIA TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

| | 31.3.22 £ | 31.3.21 £ |
|---|---|---|
| **Management** | | |
| **Governance costs** | | |
| Independent examination fees | 2,000 | 2,000 |
| Bank charges | 177 | 159 |
| | 2,177 | 2,159 |
| Total resources expended | 70,362 | (5,528) |
| **Net (expenditure)/income** | (8,145) | 49,879 |

# Accounts

**REGISTERED COMPANY NUMBER: 04186558 (England and Wales)**
**REGISTERED CHARITY NUMBER: 1088247**

# REPORT OF THE TRUSTEES AND

# UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 MARCH 2021

# FOR

# CONTENTED DEMENTIA TRUST

Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

# CONTENTS OF THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2021

**CONTENTED DEMENTIA TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2021**

| | |
|---|---|
| **TRUSTEES** | Mrs A L Vass<br>Mrs P A Garner<br>Mr N S Robinson<br>Ms Z A Elkins |
| **COMPANY SECRETARY** | Mr W Garner |
| **REGISTERED OFFICE** | Little Orchard<br>Broadwell<br>Moreton-in-Marsh<br>Gloucestershire<br>GL56 0UA |
| **REGISTERED COMPANY NUMBER** | 04186558 (England and Wales) |
| **REGISTERED CHARITY NUMBER** | 1088247 |
| **INDEPENDENT EXAMINER** | Bronsens<br>Chartered Certified Accountants<br>6 Langdale Court<br>Witney<br>Oxfordshire<br>OX28 6FG |

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31 MARCH 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES
#### Objectives and aims
The objects of the charity are laid down in the memorandum and articles of association.

The primary object of the charity is to provide specialised direct and indirect support for people with dementia.

The trustees' policy is to further the objects of the charity by ensuring that specialised care can be provided for people with dementia, that the SPECAL Centre can continue to develop as a centre of excellence, that family and friends of people with dementia can be trained and supported in delivering care and that care and health workers and others involved in the support of people with dementia can learn from and about the charity's specialised approach.

New trustees are inducted into their roles and responsibilities by the chairperson and the director and are provided with the latest annual report and financial statements. They will be given verbal instruction on the charity's administration, object and activities, organisation, financial procedures, equal opportunities and risk assessment and charity commission leaflet CC3 (a). The trustees take strategic decisions within a framework established by the trustees. The trustees, through the chairperson, manage and recruit other staff. Plans and policies were formulated by the trustees; the trustees make the planning and policy decisions. The skills mix of the board is reviewed annually.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

Contented Dementia Trust offers the potential for lifelong well-being for people who have dementia. The charity pays close attention to everyone involved with the person with dementia: partners, companions, carers, family members, friends, and also all associated care and health professionals. There is an increasing demand for our training courses which remain a significant source of revenue.

Contented Dementia Trust works with family carers and friends, as well as professional teams, to support people who have dementia through the application of the SPECAL method; it runs a model transitional care programme and offers outreach contact for people with dementia; it has developed integrated pathways for both family coaching and professional training as defined within the various levels of professional accreditation. The Trust has worked with teams working in a variety of clinical settings, including domiciliary, supported living, acute hospital, palliative and nursing home care; it delivered an annual lecture to clinical psychology doctoral students at the University of Oxford and has presented to teams of Occupational Therapists working within the NHS, teams of domiciliary care providers, parish-based communities in London and East Anglia; it has established training links with health professionals working in Australia, New Zealand, the US, Spain and Portugal; has been significantly referenced in the Mental Health for Nurses Manual (Professor Ian Norman) and the Dynamics of Dementia Communication (Professor Alison Wray), Yoga and Dementia (Amber Grosse) as well as periodicals such as The New Yorker; it has presented to large numbers of multi-disciplinary staff including psychotherapists, occupational therapists, church groups, social clubs and societies, GPs, nurses, speech & language therapists and yoga teachers; it responded positively to enquiries from around the world about the possibility of training overseas by personal visits and remote learning, and it contributes to the rural economy of Oxfordshire and Gloucestershire. Over the past year it has continued to collaborate with service providers in the statutory sector to bring greater dementia awareness to communities in various parts of the country..

The Contented Dementia Trust's area of operation continues to expand both at home and abroad, and the interest in the book "Contented Dementia" which describes the SPECAL method continues. The rise in book sales has been sustained and interest in translation into languages other than English is growing. A revision of the current edition is work in progress. The "Understanding Dementia" DVD continues to sell well. The A5 booklet "Contented Dementia Trust: the SPECAL method" is now in wide circulation in the UK and overseas. The SPECAL Photograph Album explanation of memory, which uses an analogy to explain the experience of dementia from the perspective of the person with the condition has attracted an increasing interest since it was first published in 2003; its core principle has been borne out by a recently completed research in collaboration with King's College London and a Joint Statement is published on both websites www.contenteddementiatrust.org. The board chairperson, who is a recently retired director of Time Inc. (UK) Ltd has provided a strategic lead in many areas of the work of the Trust, resulting in a strengthened position in terms of collaboration with other organisations through a variety of dissemination channels.

The Lena Taylor Memorial Fund attracts donations from a wide range of individual fundraising efforts and is supported by the SPECAL Bridge Club. Fundraising initiatives of various sorts have continued to boost the Lena Taylor Memorial Fund which provides support to a number of families and professionals who would otherwise have been unable to access our training and coaching services.

The Contented Dementia Trust makes use of volunteers in areas such as care delivery, training, marketing, fundraising, pro bono legal advice, financial services, administration, garden maintenance, library and working for the organisation at every level. The trust currently employs no full time paid staff, and the voluntary support represents a notional value of £95,000 for the year. This voluntary input has been more than ever appreciated over the past twelve months during national lockdown.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The Trust was in the process of piloting a Friday Group programme of half day presentations and workshops for carers when the impact of Covid-19 restrictions led to the mothballing of the Centre of Excellence at Burford. The administrative hub was moved to the registered office of the charity in March 2020 and a review of all courses and services was established under the banner of 'Virtual Burford' to explore the possible remote delivery of as many services as possible during the lockdown. Priority was initially given to the completion of existing Train the Trainer courses, but over the course of the past year 'Virtual Burford' has proved far more successful than anticipated and is being expanded to reflect the range of courses formerly offered face to face at Burford. Detailed attention has been paid to ensuring that as little as possible is lost in translation to the internet-based training, and courses are supported by personalised support from SPECAL Practitioners.

The trustees are convinced that the future lies in further developing an accessible on-line platform for SPECAL-informed dementia management for the 21st century and the business plan for the next five years is now being revised in order to fund the investment required to develop and promote 'Virtual Burford' whilst retaining for posterity the essence of its unique origins. The trustees plan to capture on film the development of the SPECAL method from practice-based case studies to the comprehensive theory that underpins our dementia management training and support services.

The Trustees understand the need for the Trust to raise more income to continue its existing services and adapt and improve them, and to attract funding of all kinds including for further research. During the past year the Trust has been supported through sponsorship, and the amount of support from bereaved families has been growing and has included occasions where there has been no direct prior contact: the growth of these income streams represents a welcome innovation.

The trustees recognise the need for rigorous evaluation of the SPECAL method as being of critical importance in establishing its clinical credentials. Whilst there is a large body of anecdotal evidence of the positive outcomes of using the SPECAL method, formal evaluation by KCL, culminating by the publication of the Joint Statement on both websites, has progressed the crucial scientific evidence base needed to ensure widespread dissemination of the method. It is becoming clear that a considerable increase in the number of licensed SPECAL Practitioners and Coaches will be required in order to meet the demand for professional training and family support, and the initial focus of 'Virtual Burford' on the Train the Trainer courses has resulted in our first cohort of accredited SPECAL trainers. Professor Michael Philpott, who has recently retired from KCL after close involvement with the preliminary phases of the research programme, is continuing to assist the Trust around next steps in terms of optimum research site and relevant funding streams.

The trustees are satisfied that the charity is proceeding on the right course. The charity continues to achieve recognition and respect wherever the SPECAL method is used in the care of people with dementia and is referenced in the recently published 4th edition of "The Art and Science of Mental Health Nursing: Principles and Practice", which is required reading for all mental health nurses.

**Public benefit**
The Trustees have referred to the guidelines contained in the Charity Commission's general guidance on public benefit when reviewing their aim and objectives and in planning the future activities. In particular the Trustees consider how planned activity will contribute to the aims and objectives they have set. The achievements and performance of the Trust are shown in this report and the public are the direct beneficiary of those activities. As stated in the objects and activities the primary object of the charity is to provide specialised direct and indirect support for people with dementia which demonstrate the purpose and benefit to the public directly.

# REPORT OF THE TRUSTEES
# FOR THE YEAR ENDED 31 MARCH 2021

## FINANCIAL REVIEW

### Financial Position

The Statement of Financial Activities is set out on page 8 of the financial statements.

Income has decreased by £14,539 in the year to 31 March 2021.

The statement of financial activities shows a net surplus for the year of £49,879 (2020: deficit of £8,196). The surplus arose due to an underspend on research funds that has been refunded in the year.

The company's unrestricted funds stand at £876,225 including the value of the premises at £800,000, leaving available funds of £76,225. Restricted funds stand at £3,563 (2020: £2,193).

A donation of £800,000 from the P.F. Charitable Trust was shown in the 2003-04 accounts as restricted income. This sum was used to acquire the freehold premises. The terms of the donation were that it had to be used to purchase Cottage Hospital, Burford. Once the asset had been acquired the donation transferred to unrestricted funds as use of the building is unrestricted and is dedicated to be used only or mainly for the purposes of the charity.

Having focused on bringing the charity back to an affordable base, whilst still retaining the premises and delivering an innovative programme of family coaching and professional training, the trustees believe that the groundwork has been set to establish a sustainable programme of growth leveraging the huge increase in public awareness of the SPECAL model generated by the publication of Oliver James' book "Contented Dementia", the extremely successful A5 booklet which is in increasing demand both at home and abroad and the positive publicity generated by both professionals and families who have applied the SPECAL method in a practical way.

### Funds available

The charity has available unrestricted funds of £76,225. This represents more than twelve months' working capital based on unrestricted expenditure in 2020-21.

Some of the funds raised in the reporting year have come from provision of training and training materials and the charity continues to be dependent on funds raised from grant-making trusts, local benefactors and individual donations. The charity has successfully explored potential for raising funds from trusts and foundations, covenants, legacies and sponsorship. The work of identifying further sources is ongoing.

The trustees have reviewed the impact of the COVID-19 pandemic on the charity's activities and funding and consider that the charity has sufficient funds to continue with its planned activities for at least the period of one year from the date of signing of this report.

## FUTURE PLANS

Contented Dementia Trust will build up a portfolio of collaborative partnerships in order to demonstrate and deliver care, to train SPECAL Coaches, Practitioners and SPECALists to train professional trainers to train others in the use of the SPECAL method and to publish findings in peer-reviewed journals of its specialised approach to the management of dementia, including an important focus on communication within the context of ageing and dementia. Contented Dementia Trust will continue to move towards the expansion of sustainable funding mechanisms that will ensure its growth in providing direct support for those affected by dementia. Contented Dementia Trust will proactively identify opportunities to publish research-based evidence in order to enhance the credibility and reputation of the family-driven SPECAL care model and enable access to government funding.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

## REPORT OF THE TRUSTEES
## FOR THE YEAR ENDED 31 MARCH 2021

**Background**
The company was incorporated on 23 March 2001 under the name 'SPECAL' and commenced activities on 11 February 2002. Until this time, SPECAL's activities had been conducted through, and as a project of, the Oxfordshire branch of the Alzheimer's Society. Assets belonging to the SPECAL project were transferred to SPECAL when it became an independent company with charitable status.

SPECAL, in its capacity as a project of the Alzheimer's Society, had been based in Burford Cottage Hospital, which operated as a person-centred, National Health Service nursing development unit. The hospital was closed in 2000, and at the time the company incorporated, the NHS were planning its commercial sale and potential demolition. This left SPECAL trying to raise £800,000 to acquire the hospital site. Late in the day, a single benefactor enabled SPECAL to buy the old hospital by making a donation of £800,000 a donation that is directly linked to the use of that building. Contracts were exchanged in March 2004. A further £40,000 was raised in order to fit out and decorate the part of the hospital that SPECAL was working in at that time.

In 2011 SPECAL was named Charity of the Year by International Publishing Corporation (IPC) Media and during the course of the year was supported by IPC to change the name of the charity to Contented Dementia Trust. As part of the re-branding process the term 'SPECAL method' was incorporated as the means whereby the charity achieves its aim of promoting lifelong well-being for people with dementia. The Registered Charity and Company numbers and other related organisational aspects of the charity remain unchanged.

The governing document is the Memorandum and Articles of Association. In addition to an annual meeting, the trustees meet at regular intervals each year in order to ensure that they can make strategic plans and monitor the charity's activities on a regular basis.

The secretary has been responsible for co-ordinating the administration of the charitable company, for charitable company correspondence, financial monitoring and record maintenance, tax credit recovery from the Inland Revenue and maintaining financial records of the charity.

The trustees maintain a savings account with COIF and current account; there are chequebook facilities for the current account. Two signatories are required for any cheque; signatories are the chairman and secretary. Any payments made must be within budgets that the trustees have approved. No signatory is allowed to sign a cheque payable to herself or to himself.

Approved by order of the board of trustees on ....7 July 2021.......... and signed on its behalf by:

.............................................
Mr N S Robinson - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CONTENTED DEMENTIA TRUST (REGISTERED NUMBER: 04186558)**

**Independent examiner's report to the trustees of Contented Dementia Trust ('the Company')**
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Philip Burton FCA
Bronsens
Chartered Certified Accountants
6 Langdale Court
Witney
Oxfordshire
OX28 6FG

Date: 7 July 2021

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 MARCH 2021

| | Notes | Unrestricted funds £ | Restricted fund £ | 31.3.21 Total funds £ | 31.3.20 Total funds £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | | 42,960 | 1,370 | 44,330 | 58,746 |
| Investment income | 2 | 21 | - | 21 | 144 |
| **Total** | | 42,981 | 1,370 | 44,351 | 58,890 |
| **EXPENDITURE ON** | | | | | |
| Raising funds | | 595 | - | 595 | 3,571 |
| **Charitable activities** | | | | | |
| Support costs | | (8,123) | - | (8,123) | 61,715 |
| Other | | 2,000 | - | 2,000 | 1,800 |
| **Total** | | (5,528) | - | (5,528) | 67,086 |
| **NET INCOME/(EXPENDITURE)** | | 48,509 | 1,370 | 49,879 | (8,196) |
| **RECONCILIATION OF FUNDS** | | | | | |
| **Total funds brought forward** | | 827,716 | 2,193 | 829,909 | 838,105 |
| **TOTAL FUNDS CARRIED FORWARD** | | 876,225 | 3,563 | 879,788 | 829,909 |

The notes form part of these financial statements

## BALANCE SHEET
## 31 MARCH 2021

| | Notes | Unrestricted funds £ | Restricted fund £ | 31.3.21 Total funds £ | 31.3.20 Total funds £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 6 | 800,000 | - | 800,000 | 800,000 |
| **CURRENT ASSETS** | | | | | |
| Debtors | 7 | 7,567 | - | 7,567 | 1,473 |
| Cash at bank and in hand | | 73,937 | 3,563 | 77,500 | 32,643 |
| | | 81,504 | 3,563 | 85,067 | 34,116 |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 8 | (5,279) | - | (5,279) | (4,207) |
| **NET CURRENT ASSETS** | | 76,225 | 3,563 | 79,788 | 29,909 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 876,225 | 3,563 | 879,788 | 829,909 |
| **NET ASSETS** | | 876,225 | 3,563 | 879,788 | 829,909 |
| **FUNDS** | 9 | | | | |
| Unrestricted funds | | | | 876,225 | 827,716 |
| Restricted funds | | | | 3,563 | 2,193 |
| **TOTAL FUNDS** | | | | 879,788 | 829,909 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements



continued...

**BALANCE SHEET - continued**
**31 MARCH 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ............7 July 2021....... and were signed on its behalf by:

.............................................
Mr N S Robinson - Trustee

## NOTES TO THE FINANCIAL STATEMENTS
## FOR THE YEAR ENDED 31 MARCH 2021

### 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Allocation and apportionment of costs**
Support costs are allocated to charitable activities and to administration on the basis of estimated time or costs attributable to those activities.

**Tangible fixed assets**
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|---|---|
| Freehold property | - not provided - see below |
| Plant and machinery | - 20% on cost |

The trustees perform an annual impairment review in accordance with FRS 11 to ensure that the estimated residual value of the freehold property is not materially different from the carrying amount.

**Taxation**
The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Going concern**
These accounts have been prepared under the going concern basis. The Trustees have stated there will be sufficient funding available for the next 12 months.



continued...

## 2. INVESTMENT INCOME

| | 31.3.21 | 31.3.20 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 21 | 144 |

## 3. SUPPORT COSTS

| | Management | Governance costs | Totals |
|---|---|---|---|
| | £ | £ | £ |
| Other resources expended | - | 2,000 | 2,000 |
| Support costs | 4,696 | 159 | 4,855 |
| | 4,696 | 2,159 | 6,855 |

Support costs, included in the above, are as follows:

**Management**

| | 31.3.21 Support costs | 31.3.20 Total activities |
|---|---|---|
| | £ | £ |
| Rates and water | 2,373 | 2,167 |
| Accountancy | 2,323 | 2,042 |
| | 4,696 | 4,209 |

**Governance costs**

| | | | 31.3.21 | 31.3.20 |
|---|---|---|---|---|
| | Other resources expended | Support costs | Total activities | Total activities |
| | £ | £ | £ | £ |
| Auditors' remuneration | 2,000 | - | 2,000 | 1,800 |
| Bank charges | - | 159 | 159 | 230 |
| | 2,000 | 159 | 2,159 | 2,030 |

## 4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 31.3.21 | 31.3.20 |
|---|---|---|
| | £ | £ |
| Auditors' remuneration | 2,000 | 1,800 |



continued...

## 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

One trustee was reimbursed expenses of £600 (2019: £1,217 to the same trustee).

## 6. TANGIBLE FIXED ASSETS

| | Freehold property £ | Plant and machinery £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1 April 2020 and 31 March 2021 | 800,000 | 28,091 | 828,091 |
| **DEPRECIATION** | | | |
| At 1 April 2020 and 31 March 2021 | - | 28,091 | 28,091 |
| **NET BOOK VALUE** | | | |
| At 31 March 2021 | 800,000 | - | 800,000 |
| At 31 March 2020 | 800,000 | - | 800,000 |

## 7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.21 £ | 31.3.20 £ |
|---|---|---|
| Trade debtors | 7,000 | 925 |
| Prepayments | 567 | 548 |
| | 7,567 | 1,473 |

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.21 £ | 31.3.20 £ |
|---|---|---|
| Trade creditors | 2,373 | 1,861 |
| Accrued expenses | 2,906 | 2,346 |
| | 5,279 | 4,207 |

## 9. MOVEMENT IN FUNDS

| | At 1.4.20 £ | Net movement in funds £ | At 31.3.21 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 827,716 | 48,509 | 876,225 |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 2,193 | 1,370 | 3,563 |
| **TOTAL FUNDS** | 829,909 | 49,879 | 879,788 |



continued...

## 9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 42,981 | 5,528 | 48,509 |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 1,370 | - | 1,370 |
| **TOTAL FUNDS** | 44,351 | 5,528 | 49,879 |

**Comparatives for movement in funds**

| | At 1.4.19 £ | Net movement in funds £ | At 31.3.20 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 836,599 | (8,883) | 827,716 |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 1,506 | 687 | 2,193 |
| **TOTAL FUNDS** | 838,105 | (8,196) | 829,909 |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 57,580 | (66,463) | (8,883) |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 1,310 | (623) | 687 |
| **TOTAL FUNDS** | 58,890 | (67,086) | (8,196) |



continued...

## 9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.19 £ | Net movement in funds £ | At 31.3.21 £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 836,599 | 39,626 | 876,225 |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 1,506 | 2,057 | 3,563 |
| **TOTAL FUNDS** | 838,105 | 41,683 | 879,788 |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | 100,561 | (60,935) | 39,626 |
| **Restricted funds** | | | |
| Lena Taylor Memorial Fund | 2,680 | (623) | 2,057 |
| **TOTAL FUNDS** | 103,241 | (61,558) | 41,683 |

## 10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

CONTENTED DEMENTIA TRUST

# DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

| | 31.3.21 £ | 31.3.20 £ |
|---|---|---|
| **INCOME AND ENDOWMENTS** | | |
| **Donations and legacies** | | |
| Donations | 30,315 | 28,371 |
| Gift aid | 3,474 | - |
| Training | 10,281 | 29,520 |
| Sundries | 260 | 855 |
| | 44,330 | 58,746 |
| **Investment income** | | |
| Deposit account interest | 21 | 144 |
| **Total incoming resources** | 44,351 | 58,890 |
| **EXPENDITURE** | | |
| **Raising donations and legacies** | | |
| Fundraising | 216 | 426 |
| Direct expenses | 379 | 3,145 |
| | 595 | 3,571 |
| **Charitable activities** | | |
| Wages | - | 8,661 |
| Volunteer costs | - | 623 |
| Travel | 600 | 2,050 |
| Consultancy | 500 | 5,350 |
| General expenses | 44 | 594 |
| Premises costs and overheads | 9,723 | 21,336 |
| Telephone costs | 2,427 | 1,608 |
| Post, stationery and computers | 13,418 | 9,813 |
| Insurance | 3,889 | 3,845 |
| General expenses | 174 | 230 |
| Adverts and marketing | 550 | 1,130 |
| Legal fees | 5,697 | 2,036 |
| Return of research funds | (50,000) | - |
| | (12,978) | 57,276 |
| **Support costs** | | |
| **Management** | | |
| Rates and water | 2,373 | 2,167 |
| Accountancy | 2,323 | 2,042 |
| | 4,696 | 4,209 |
| **Governance costs** | | |
| Auditors' remuneration | 2,000 | 1,800 |
| Carried forward | 2,000 | 1,800 |

This page does not form part of the statutory financial statements

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 MARCH 2021

| | 31.3.21 | 31.3.20 |
|---|---|---|
| | £ | £ |
| **Governance costs** | | |
| Brought forward | 2,000 | 1,800 |
| Bank charges | 159 | 230 |
| | 2,159 | 2,030 |
| Total resources expended | (5,528) | 67,086 |
| **Net income/(expenditure)** | 49,879 | (8,196) |

This page does not form part of the statutory financial statements